

February 12, 2004

Mr. Bill Michaelson
Streets and Solid Waste Supervisor
City of Helena
City/County Building
316 N. Park Ave.
Helena, MT 59623

COPY

RE: Budgets for Environmental Monitoring and Reporting and Operation and Maintenance for
Corrective Actions at the Helena Landfill for Fiscal Year 2004

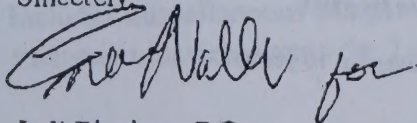
Dear John:

Attached Table 1 shows the projected annual budget for the Helena Landfill for the next thirty years. Tables 2 thru 5 include details for the fiscal year 2004 estimated costs listed in the projected budget. These tables include costs for environmental monitoring and reporting costs and post-closure care costs as historically implemented. Also included are operation and maintenance (O&M) costs for the YMCA gas extraction system (operational since June 1998), Carroll College passive methane interception trench (operational since December 1999), and the groundwater extraction system (operational since June 2000).

For the environmental monitoring and reporting, this budget includes estimated costs associated with routine environmental monitoring of the landfill, but does not include unforeseen or ancillary items such as additional monitoring required by the Montana Department of Environmental Quality. We are also assuming that the statistical reports fulfill the annual reporting requirements of MDEQ. These costs do not include additional meetings and reports required by MDEQ to demonstrate the effectiveness of the corrective actions previously implemented. For budget purposes, an additional \$10,000 has been included for miscellaneous sampling and engineering for unforeseen or ancillary items such as those mentioned above. These activities will be performed at the written request of the City and will be billed in accordance with Hydrometrics Fee Schedule and Equipment and Services Rates. Although electrical costs for the YMCA gas extraction system and groundwater extraction system as well as the cap inspection and drainage maintenance are included in these cost estimates, these items are the responsibility of the City and are based on the engineer's estimate rather than actual data.

If you have any questions concerning these costs, please don't hesitate to call.

Sincerely,



Jodi Bingham, P.E.
Environmental Engineer/Chemist

Enclosures

c: Mike Wignot, Hydrometrics
John Rundquist, City of Helena

Table 1: Operation and Maintenance and Remediation Costs at the Helena Landfill

Fiscal Year	Environmental Monitoring/Reporting (Groundwater and Methane) (1)	Corrective Action YMCA GES System O&M (2)	Corrective Action CC Methane Trench O&M & Remed. (3)	Corrective Action Groundwater Ext. O&M+Remed (4)	Post Closure Care of Site Inspection, Cap & Drainage Maint. (5)	Estimated Total Annual Cost
2004	\$59,486	\$11,493	\$3,740	\$16,164	\$7,054	\$97,937
2005	\$61,568	\$11,895	\$3,871	\$16,730	\$7,301	\$101,365
2006	\$63,723	\$12,312	\$4,006	\$17,315	\$7,556	\$104,913
2007	\$65,953	\$12,742	\$4,147	\$17,921	\$7,821	\$108,585
2008	\$68,262	\$13,188	\$4,292	\$18,549	\$8,095	\$112,385
2009	\$70,651	\$13,650	\$4,442	\$19,198	\$8,378	\$116,318
2010	\$73,123	\$14,128	\$4,597	\$19,870	\$8,671	\$120,390
2011	\$75,683	\$14,622	\$4,758	\$20,565	\$8,975	\$124,603
2012	\$78,332	\$15,134	\$4,925	\$21,285	\$9,289	\$128,964
2013	\$81,073	\$15,664	\$5,097	\$22,030	\$9,614	\$133,478
2014	\$83,911	\$16,212	\$5,276	\$22,801	\$9,950	\$138,150
2015	\$86,848	\$16,779	\$5,460	\$23,599	\$10,299	\$142,985
2016	\$89,887	\$17,367	\$5,651	\$24,425	\$10,659	\$147,990
2017	\$93,033	\$17,975	\$5,849	\$25,280	\$11,032	\$153,169
2018	\$96,290	\$18,604	\$6,054	\$26,165	\$11,418	\$158,530
2019	\$99,660	\$19,255	\$6,266	\$27,080	\$11,818	\$164,079
2020	\$103,148	\$19,929	\$6,485	\$28,028	\$12,232	\$169,821
2021	\$106,758	\$20,626	\$6,712	\$29,009	\$12,660	\$175,765
2022	\$110,495	\$21,348	\$6,947	\$30,024	\$13,103	\$181,917
2023	\$114,362	\$22,095	\$7,190	\$31,075	\$13,561	\$188,284
2024	\$118,365	\$22,869	\$7,442	\$32,163	\$14,036	\$194,874
2025	\$122,507	\$23,669	\$7,702	\$33,289	\$14,527	\$201,695
2026	\$126,795	\$24,497	\$7,972	\$34,454	\$15,036	\$208,754
2027	\$131,233	\$25,355	\$8,251	\$35,660	\$15,562	\$216,060
2028	\$135,826	\$26,242	\$8,540	\$36,908	\$16,107	\$223,622
2029	\$140,580	\$27,161	\$8,839	\$38,199	\$16,670	\$231,449
2030	\$145,500	\$28,111	\$9,148	\$39,536	\$17,254	\$239,550
2031	\$150,593	\$29,095	\$9,468	\$40,920	\$17,858	\$247,934
2032	\$155,864	\$30,114	\$9,799	\$42,352	\$18,483	\$256,612
2033	\$161,319	\$31,168	\$10,142	\$43,835	\$19,130	\$265,593

30 Year Total:

\$4,957,833

(1) See Table 2 for detailed cost estimate for environmental monitoring and reporting and miscellaneous engineering for 2004.

(2) See Table 3 for detailed costs estimated for YMCA GES for 2004.

(3) See Table 4 for detailed costs estimated for CC Gas Interception Trench for 2004.

(4) See Table 5 for detailed costs estimated for Groundwater Extraction System for 2004.

(5) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2004 includes six years of inflation at 3.5%.

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

**TABLE 2: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS
AT THE CITY OF HELENA LANDFILL**

ENVIRONMENTAL MONITORING AND REPORTING				
Description	Unit	Quantity	Unit Cost	Total
Semiannual Sampling (June and December) (1)				
Labor (Sampling Technician)	hr	35	67	\$ 2,345.00
Labor (Engineer III)	hr	6	79	\$ 474.00
Labor (Data Validation Specialist)	hr	15	47	\$ 705.00
Sampling Equipment	LS	1	1000	\$ 1,000.00
Laboratory Analysis (Table 1)	each	16	545	\$ 8,712.00
Laboratory Analysis (VOC only)	each	11	242	\$ 2,662.00
Subtotal (Sum*2)				\$ 31,796.00
Semiannual Statistical Report (includes quarterly sampling)				
Labor (Engineer III)	hr	40	79	\$ 3,160.00
Labor (Project Manager)	hr	8	103	\$ 824.00
Labor (Secretary)	hr	4	43	\$ 172.00
Labor (Drafter)	hr	6	25	\$ 150.00
Supplies	LS	1	300	\$ 300.00
Subtotal (Sum*2)				\$ 9,212.00
Monthly Monitoring of Methane Probes (2)				
Labor (Sampling Technician)	hr	8	67	\$ 536.00
Labor (Engineer III)	hr	1	79	\$ 79.00
Labor (Secretary)	hr	0.5	43	\$ 21.50
Equipment	LS	1	60	\$ 70.00
Subtotal (Sum*12)				\$ 8,478.00
Miscellaneous Engineering Costs (3)	LS	1	10,000	\$ 10,000.00
Annual Total				\$ 59,486.00

(1) Assumes sampling of 13 Monitoring Wells, 11 Residential wells, and 3 QA/QC samples.

(2) Assumes monitoring of up to 40 Methane Monitoring Probes and Wells and reporting to MDEQ.

(3) Includes miscellaneous sampling and engineering requested by the City throughout the year for various unforeseen events (ie. Legal issues, unique sampling events, safety issues, etc.)

**TABLE 3: DETAILED COSTS FOR YMCA GAS EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENANCE COSTS FOR YMCA GAS EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Carbon Filter Regeneration				
Labor (Technician)	hr	6	67	\$ 402.00
Labor (Engineer III)	hr	2	79	\$ 158.00
Regeneration and Disposal Costs	each	2	400	\$ 800.00
Subtotal				\$ 1,360.00
Monthly YMCA GES Monitoring (includes stack gas sampling) (1)				
Labor (Sampling Technician)	hr	2	67	\$ 134.00
Labor (Engineer III)	hr	1	79	\$ 79.00
Equipment	LS	1	30	\$ 30.00
Laboratory Analysis (VOC only)	each	1	255	\$ 255.00
Subtotal (Sum*12)				\$ 5,976.00
Annual Emmission Inventory for MDEQ				
Labor (Engineer III)	hr	8	79	\$ 632.00
Supplies	LS	1	25	\$ 25.00
Subtotal				\$ 657.00
YMCA GES O&M Costs (2)	LS	1	3,500	\$ 3,500.00
Annual Total				\$ 11,493.00

(1) Assumes sampling of 6 Gas Extraction Wells and 5 Methane Monitoring Probes.

Also includes collection and analysis of stack gas sample for VOCs.

(2) O&M Costs include \$3,500 for blower electrical and system maintenance costs.

**TABLE 4: DETAILED COSTS FOR CARROLL COLLEGE GAS INTERCEPTION TRENCH
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR CARROLL COLLEGE GAS TRENCH				
Description	Unit	Quantity	Unit Cost	Total
Monthly Monitoring of Carroll College Passive Interception Trench				
Labor (Sampling Technician)	hr	1.5	67	\$ 100.50
Labor (Engineer III)	hr	0.5	79	\$ 39.50
Equipment	LS	1	30	\$ 30.00
Subtotal (Sum*12)				\$ 2,040.00
Quarterly Sampling of Extraction Trench Off-Gas				
Labor (Sampling Technician)	hr	1.5	67	\$ 100.50
Labor (Engineer III)	hr	0.5	79	\$ 39.50
Sampling Equipment	LS	1	30	\$ 30.00
Laboratory Analysis (VOC only)	each	1	255	\$ 255.00
Subtotal (Sum*4)				\$ 1,700.00
Annual Total O&M Costs				\$ 3,740.00

**TABLE 5: DETAILED COSTS FOR GROUNDWATER EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENANCE COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Quarterly Groundwater Extraction System Monitoring (March and September) (1)				
Labor (Sampling Technician)	hr	10	67	\$ 670.00
Labor (Engineer III)	hr	5	79	\$ 395.00
Labor (Data Validation Specialist)	hr	8	49	\$ 392.00
Sampling Equipment	LS	1	150	\$ 150.00
Laboratory Analysis (VOC only)	each	6	242	\$ 1,452.00
Subtotal (Sum*2)				\$ 6,118.00
GW Extraction System O&M Costs (2)	LS	1	5,000	\$ 5,000.00
Annual Total O&M Costs				\$ 11,118.00
REMEDATION COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Monthly Sampling of Groundwater Extraction System (3)				
Labor (Sampling Technician)	hr	4	67	\$ 268.00
Labor (Engineer III)	hr	0.5	79	\$ 39.50
Labor (Data Validation Specialist)	hr	0.5	49	\$ 24.50
Sampling Equipment	LS	1	25	\$ 25.00
Laboratory Analysis (VOC only)	each	2	242	\$ 484.00
Subtotal (Sum*6)				\$ 5,046.00
Annual Total Remediation Costs				\$ 5,046.00
ANNUAL TOTAL COST				\$ 16,164.00

- (1) Assumes sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.
(2) O&M Costs include \$4,000 for electrical costs and \$1,000 for pump maintenance costs.
(3) Assumes sampling of two surface sites and seasonal operation.

ATTACHMENT B (PAGE 1 OF 2)

**DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 2004**

				<u>WITHOUT INFLATION</u>	<u>WITH INFLATION</u>
Ongoing Costs:					
Environmental Monitoring/Reporting	61,568	*			
Postclosure Care of Site	<u>7,301</u>	*			
Total Postclosure Care/Monitoring	68,869	x 25.59 years =		1,762,358	2,845,192
YMCA GES System O&M	11,895				
CC Methane Trench O&M	3,871				
Groundwater Extraction O&M	<u>16,730</u>				
Total Ongoing Costs/Corrective	32,496	x 25.59 years =		831,573	1,342,511
Total Estimated Costs accrued at June 30, 2004	**			<u>\$2,593,930</u>	<u>\$4,187,703</u>

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

** The City inadvertently accrued 26.59 year's worth of postclosure costs for the FY2004 audit. The City should have only accrued 25.59 years. The amount reported in the 2004 CAFR is \$2,695,754. This will be corrected for the 2005 CAFR.

ATTACHMENT B (PAGE 2 OF 2)

POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.50% PER YEAR
LANDFILL CLOSED IN FISCAL YEAR 2000

FISCAL		ENVIR. MONITOR REPORT	YMCA* GES SYSTEM	CC* METHANE TRENCH	GROUND* WATER WELLS	CARE OF SITE	TOTAL
2005	1	61,568	11,895	3,871	16,730	7,301	101,365
2006	2	63,723	12,311	4,006	17,316	7,557	104,913
2007	3	65,953	12,742	4,147	17,922	7,821	108,585
2008	4	68,262	13,188	4,292	18,549	8,095	112,385
2009	5	70,651	13,650	4,442	19,198	8,378	116,319
2010	6	73,123	14,128	4,598	19,870	8,671	120,390
2011	7	75,683	14,622	4,758	20,565	8,975	124,603
2012	8	78,332	15,134	4,925	21,285	9,289	128,965
2013	9	81,073	15,663	5,097	22,030	9,614	133,478
2014	10	83,911	16,212	5,276	22,801	9,951	138,150
2015	11	86,848	16,779	5,460	23,599	10,299	142,985
2016	12	89,887	17,366	5,652	24,425	10,659	147,990
2017	13	93,033	17,974	5,849	25,280	11,032	153,169
2018	14	96,290	18,603	6,054	26,165	11,418	158,530
2019	15	99,660	19,254	6,266	27,081	11,818	164,079
2020	16	103,148	19,928	6,485	28,029	12,232	169,822
2021	17	106,758	20,626	6,712	29,010	12,660	175,765
2022	18	110,495	21,348	6,947	30,025	13,103	181,917
2023	19	114,362	22,095	7,190	31,076	13,562	188,284
2024	20	118,365	22,868	7,442	32,163	14,036	194,874
2025	21	122,507	23,669	7,702	33,289	14,527	201,695
2026	22	126,795	24,497	7,972	34,454	15,036	208,754
2027	23	131,233	25,354	8,251	35,660	15,562	216,061
2028	24	135,826	26,242	8,540	36,908	16,107	223,623
2029	25	140,580	27,160	8,839	38,200	16,671	231,450
2030	26	145,500	28,111	9,148	39,537	17,254	239,550
		2,543,565	491,419	159,923	691,168	301,627	4,187,703

*CORRECTIVE ACTIONS

DEPARTMENT OF ENVIRONMENTAL QUALITY
PERMITTING & COMPLIANCE DIVISION

Community Services Bureau
Waste Management Section

MARC RACICOT, GOVERNOR



STATE OF MONTANA

Phone: (406)444-4400
Fax: (406)444-1374

Metcalf Building
1520 E Sixth Ave
PO Box 200901
Helena, MT 59620-0901

June 4, 1998

To all Class II and Class IV landfills in Montana that are undergoing corrective action:

Corrective action cost estimates are to be updated annually for inflation and updated if there are changes to the corrective action program that increase or decrease costs. Annual adjustments for inflation should be submitted with the annual report. Adjustments to the corrective action cost estimate that result from changes to the corrective action program should be submitted at the time of the change in the corrective action program. If you are one of the facilities undertaking corrective action and your facility has not already submitted an updated corrective action cost estimate for 1998, please do so on the attached form. Those facilities that have already submitted updated cost estimates will be contacted if additional information is required. Next year the update form will be included with the annual license renewal application mailed to license holders.

Sincerely,

Ken Kapsi

Ken Kapsi
Environmental Engineer
Waste Management Section

County	<i>Lewis & Clark</i>
Facility & #	<i>Helena 90</i>
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

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Corrective Action Cost Estimate

Those facilities required to undertake corrective action must annually adjust the corrective action cost estimate for inflation until the corrective action program is completed in accordance with ARM 17.50.710 (8)(f). The inflation adjustment to the corrective action cost estimate is made by using an inflation factor derived from the most recent Implicit Price Deflator for Gross National Product published by the United States Department of Commerce in its Survey of Current Business.

Inflation adjustment for corrective action cost estimates

The Implicit Price Deflator for Gross National Product can be obtained through the RCRA/Superfund Hotline (1-800-424-9346). The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. The adjustment is made by multiplying the previous years corrective action cost estimate by the inflation factor. The result is the adjusted post-closure care cost estimate.

1. Current corrective action cost estimate _____
2. 1996 Annual Implicit Price Deflator For GNP 110.18
3. 1997 Annual Implicit Price Deflator For GNP 112.35
4. Inflation factor for 1997 (Divide #3 by #2) 1.0197
5. Inflation adjusted corrective action cost estimate for 1998
(Multiply current cost estimate by inflation factor) _____

Other adjustments to corrective action cost estimates

An increase in the corrective action cost estimate and the amount of financial assurance required may be necessary if changes to the corrective action plan or the landfill conditions increase the maximum cost of corrective action program required under ARM 17.50.710.

The owner or operator may reduce the amount of the corrective action cost estimate and the amount of financial assurance if the cost estimate exceeds the maximum remaining costs of corrective action. The owner or operator must receive approval from the Department for the reduction of the corrective action cost estimate and the reduction in the amount of financial assurance. The justification for the amount of financial assurance must be placed in the operating record.

1. Current corrective action cost estimate _____
2. Was a new corrective action cost estimate developed for 1998? _____
3. Amount of new corrective action cost estimate for 1998 _____

PLEASE SEND THE LETTER & ATTACHMENT TO

	<u>LICENSE NO</u>
- BFI DEI	116 L
- PARK COUNTY	13 L
- CITY OF HELENA	90 PC
- RICHMOND COUNTY	102 PC
- FLATHEAD COUNTY	18 L
- BORERMAN CITY LANDFILL	196 L
- BUTTE SILVER BOW	20 PC

STATUS

PC = POST CLOSURE

L = ACTIVE LICENCE

Please send me a letter of appreciation to

License No.

115 L

13 L

80 40

100 40

13 L

100 L

80 40

2000

40 = 4000

1 = 1000

ADDRESSES

~~MISSOURI~~
~~15~~
Park County Solid Waste District

Po Box 1212

Livingston MT 59047-1212

City of Helena Landfill

316 N Park Ave

Helena MT 59601-5099

Richland County Landfill

2140 W Holly St

Sidney MT 59270-5700

Flathead County Solid Waste

3928 US HWY 93N

Kalispell MT 59901-6819

Bozeman City Landfill

Po Box 640

Bozeman MT 59771-0640

Butte Silver Bow Landfill

155 W Granite St

Butte MT 59701-9256

BFI Missoula Landfill

Po Box 8449

Missoula MT 59807-8449



Let's start with the first

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DEPARTMENT OF ENVIRONMENTAL QUALITY

PERMITTING & COMPLIANCE DIVISION

Community Services Bureau
Waste Management Section

MARC RACICOT, GOVERNOR

LEWIS & CLARK Co
City of Helena
90
FA



STATE OF MONTANA

Phone: (406)444-4400
Fax: (406)444-1374

Metcalf Building
1520 E Sixth Ave
PO Box 200901
Helena, MT 59620-0901

May 12, 1998

To all Class II and Class IV landfills in Montana:

Closure and post-closure care cost estimates are to be updated by April 1 of each year. The updated cost estimates are to be included in the annual report required by ARM 17.50.412. If your facility has not already submitted an updated closure and post-closure cost estimate for 1998, please do so on the attached forms. Those facilities that have already submitted updated cost estimates will be contacted if additional information is required. Next year the update form will be included with the annual license renewal application mailed to license holders.

Sincerely,

Handwritten signature of Ken Kapsi.

Ken Kapsi
Environmental Engineer
Waste Management Section

F:\USR\CB5450\WP\ANNRPT1.WPD

Conservation Services Bureau
Water Management Section

STATE OF MONTANA

STATE OF MONTANA

Phone: (406) 444-1400
Fax: (406) 444-1274

Montana Office
1525 E. 17th Ave.
PO Box 204601
Helena, MT 59620-0461



May 13, 1998

To all Class II and Class IV landfills in Montana:

Closure and post-closure care cost estimates are to be updated by April 1 of each year. The updated cost estimates are to be included in the annual report required by ASIM 18-30-01A. If your facility has not already submitted an updated closure and post-closure cost estimate for 1998, please do so on the attached form. These facilities that have already submitted updated cost estimates will be contacted if additional information is required. Eight years after the date form will be included with the annual closure cost report submitted to the Montana Department of Environmental Quality.

Sincerely,

Ken Kops

Ken Kops
Executive and Regional
Water Management Section

ENCLOSURE (2)

Closure Cost Estimate

During the active life of the landfill unit, the annual report required by ARM 17.50.412 is to contain an update of the closure cost estimate. The updated closure cost estimate may be made by developing new cost estimates in current dollars, or by using an inflation factor derived from the most recent Annual Implicit Price Deflator for Gross National Product published by the United States Department of Commerce in its Survey of Current Business.

New closure cost estimates

New closure cost estimates should follow the format of the financial assurance guidance document "A Guide For The Preparation Of Cost Estimates For Closure And Post-Closure Care At Class II and Class IV Landfills In Montana". This guidance document is available from the Department upon request.

An increase in the closure cost estimate and the amount of financial assurance required may be necessary if changes to the final closure plan or the landfill conditions increase the maximum cost of closure at any time during the remaining life of the facility.

A reduction in the closure cost estimate and the amount of financial assurance required may be approved if the cost estimate exceeds the maximum cost of closure at any time during the remaining life of the facility and the owner or operator has provided written notice to the Department that contains detailed justifications for the reduction of the closure cost estimate and the amount of financial assurance required.

1. Closure cost estimate for 1997 _____
2. Was a new closure cost estimate developed for 1998? _____
3. Amount of new closure cost estimate for 1998 _____

Inflation adjustment for closure cost estimates

The Implicit Price Deflator for Gross National Product can be obtained through the RCRA/Superfund Hotline (1-800-424-9346). The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. The adjustment is made by multiplying the previous years closure cost estimate by the inflation factor. The result is the adjusted closure cost estimate.

4. 1996 Annual Implicit Price Deflator For GNP 110.18
5. 1997 Annual Implicit Price Deflator For GNP 112.35
6. Inflation factor for 1997 (Divide #3 by #2) 1.0197
7. Adjusted closure cost estimate for 1998
(Multiply #6 by #1) _____

Classroom Cost Estimates

During the active life of the facility, the amount spent to replace by a RM 17.50 is to contain up to date in the classroom cost estimate. The updated classroom cost estimate may be made by developing new cost estimates in current dollars, or by using an inflation factor derived from the most recent Annual Inflation Factor (AIF) for the Classroom Facilities published by the United States Department of Commerce in its Survey of Current Business.

New Classroom Cost Estimates

New classroom cost estimates should follow the format of the financial statement schedule document "A Guide For The Preparation Of Cost Estimates For Classroom And Post-Secondary At Class II and Class IV Facilities in Montana". This guidance document is available from the Department upon request.

An increase in the classroom cost estimate and the amount of financial statement reported may be necessary if changes to the final revenue plan or the facility schedule increase the classroom cost of closure at any time during the remaining life of the facility.

A request to the classroom cost estimate and the amount of financial statement reported may be approved if the cost estimate exceeds the maximum cost of closure in any time during the remaining life of the facility and the owner or operator has provided written notice to the Department of the reasons detailed justifications for the reduction of the classroom cost estimate and the amount of financial statement reported.

1. Classroom cost estimate for 1997

2. Was a new classroom cost estimate developed for 1998?

3. Amount of new classroom cost estimate for 1998

Inflation Adjustment for Classroom Cost Estimates

The Inflation Factor (AIF) for Classroom Facilities can be obtained through the BLSA's Inflation Factor (1-800-434-9346). The inflation factor is the result of dividing the latest published annual Inflation Factor by the Inflation Factor for the previous year. The inflation factor is made by multiplying the previous year's classroom cost estimate by the inflation factor. The result is the adjusted classroom cost estimate.

4. 1996 Annual Inflation Factor (AIF) for GNP

116.18

5. 1997 Annual Inflation Factor (AIF) for GNP

113.32

6. Inflation Factor for 1997 (Divide #5 by #4)

1.0187

7. Adjusted classroom cost estimate for 1998

(Multiply #6 by #1)

Post-Closure Care Cost Estimate

During the active life and post-closure care period of the facility, the annual report required by ARM 17.50.412 is to contain an update of the post-closure care cost estimate. The updated post closure care cost estimate may be made by developing new cost estimates in current dollars, or by using an inflation factor derived from the most recent Implicit Price Deflator for Gross National Product published by the United States Department of Commerce in its Survey of Current Business.

New post-closure cost estimates

New post-closure care cost estimates should follow the format of the financial assurance guidance document "A Guide For The Preparation Of Cost Estimates For Closure And Post-Closure Care At Class II and Class IV Landfills In Montana". This guidance document is available from the Department upon request.

An increase in the post-closure care cost estimate and the amount of financial assurance required may be necessary if changes to the final post-closure care plan or the landfill conditions increase the maximum cost of post-closure care at any time during the remaining active life of the facility.

A reduction in the post-closure care cost estimate and the amount of financial assurance required may be approved if the cost estimate exceeds the maximum cost of post-closure care at any time during the remaining life or post-closure care period of the facility and the owner or operator has provided written notice to the Department that contains a detailed justification for the reduction of post-closure care cost estimate and the amount of financial assurance required.

1. Post-closure cost estimate for 1997 _____
2. Was a new post-closure cost estimate developed for 1998? _____
3. Amount of new post-closure cost estimate for 1998 _____

Inflation adjustment for post-closure cost estimates

The Implicit Price Deflator for Gross National Product can be obtained through the RCRA/Superfund Hotline (1-800-424-9346). The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. The adjustment is made by multiplying the previous years post-closure care cost estimate by the inflation factor. The result is the adjusted post-closure care cost estimate.

4. 1996 Annual Implicit Price Deflator For GNP 110.18
5. 1997 Annual Implicit Price Deflator For GNP 112.35
6. Inflation factor for 1997 (Divide #5 by #4) 1.0197
7. Adjusted post-closure cost estimate for 1998
(Multiply #6 by #1) _____

Post-Closure Care Cost Estimation
During the active life and post-closure care period of the facility, the annual report required by
AR 17.50-4.2 is to contain an update of the post-closure care cost estimate. The updated post-
closure care cost estimate may be made by developing new cost estimates in current dollars, or
by using an inflation factor derived from the most recent Implicit Price Deflator for Gross
National Product published by the United States Department of Commerce as its source of
Current Inflation.

New post-closure care cost estimates
New post-closure care cost estimates should follow the format of the 1 annual estimate
guidance document "A Guide for The Preparation of Cost Estimates for Closure And Post-
Closure Care at Class II and Class IV Landfills in Missouri". This guidance document is
available from the Department upon request.

An increase in the post-closure care cost estimate and the amount of financial resources required
may be necessary if changes in the final post-closure care plan or the landfill bond have occurred
the previous end of post-closure care at any time during the remaining active life of the facility.

A reduction in the post-closure care cost estimate and the amount of financial resources required
may be approved if the new estimate exceeds the previous one by less than 10% at any time
during the remaining life of post-closure care period of the facility, and the owner or operator has
provided written notice to the Department that contains a detailed justification for the reduction
of post-closure care cost estimate and the amount of financial resources required.

1. Post-closure care estimate for 1997

2. Was a new post-closure care estimate developed for 1997?

3. Amount of new post-closure care estimate for 1997

Inflation adjustment for post-closure care estimates

The Implicit Price Deflator for Gross National Product can be obtained through the
FED A-20 quarterly hotline (1-800-425-7546). The inflation factor is the ratio of the current
year's implicit price deflator to the deflator for the previous year. The adjustment is made
by multiplying the previous year's post-closure care cost estimate by the inflation factor. The
result is the adjusted post-closure care cost estimate.

4. 1996 Annual Implicit Price Deflator for GNP

5. 1997 Annual Implicit Price Deflator for GNP

6. Inflation factor for 1997 (Divide #5 by #4)

7. Adjusted post-closure care estimate for 1997

(Multiply #3 by #6)

Post-closure care estimate for 1997



City of Helena
316 N. Park Avenue
Helena, Montana 59623

RECEIVED

APR 01 1998

MONTANA
DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICES BUREAU

File: Helena
1. A.
1) Methane
2) Corr. Measures
3) Admin.
Order.
(new)

March 30, 1998

Mr. Pat Crowley
MDEQ - Permitting and Compliance Division
Community Services Bureau
P.O. Box 200901
Helena, MT 59620

Dear Pat,

This letter has been prepared in response to your letter of March 12, 1998, regarding Financial Assurance for Corrective Measures, and to other concerns which you mentioned in our meeting last Wednesday. In our meeting, we agreed to the following:

- The City will submit a corrective measures cost estimate and financial assurance information, which will include cost for a landfill gas extraction system covering the entire landfill. This estimate and financial assurance information will be available at our first Wednesday meeting (April 1, 1998 at 9:00 a.m.).
- Final design, and determination of the size and location of further gas extraction is dependent on testing of the Phase I system, which should be operational in the next week. A two month testing phase has been proposed. After this testing period, the city proposes a meeting to discuss the scope and timeline for further design and implementation of gas extraction.
- The City will continue working on a technical and political resolution to methane migration and land-ownership issues on Carroll College property west of the landfill. The next step in this issue will be the presentation of construction cost estimates for several technical options at our meeting scheduled for Wednesday, April 1, 1998. The city is committed to implementing mitigative measures for methane migration west of the fill area during 1998.

In regard to the financial assurance cost estimates required by MDEQ. Initial cost estimates, which the city believed covered environmental monitoring, post-closure care, and corrective measures selected was submitted to MDEQ in Spring of 1997. The MDEQ responded to this submittal in a two letters dated November 7 and 10, 1998. The first of these letters requested additional information on environmental monitoring costs, which were submitted by the City. As your letter stated, costs for corrective measures are to be submitted within 120 days of

County	L & C
Facility & #	Helena 90
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

RECEIVED

APR 11 1982

DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY DEVELOPMENT

CITY OF BUTTE
100 N. MAIN ST.
BUTTE, MONTANA 59701

March 30, 1982

Mr. A. C. Cline
Butte Community Development
P.O. Box 2000
Butte, MT 59701

Dear Sir:

This letter has been prepared to present to you a copy of the March 12, 1982, meeting minutes. The minutes contain information on the meeting and the actions taken, and to other concerns which were discussed at the meeting. The minutes are being sent to you as requested.

The City will submit a community assessment and impact statement to the Montana Department of Environmental Quality for a health and safety assessment. This statement will be submitted to the Montana Department of Environmental Quality for a health and safety assessment. The statement will be submitted to the Montana Department of Environmental Quality for a health and safety assessment.

The design and construction of the site and location of the site is being discussed. The design and construction of the site is being discussed. The design and construction of the site is being discussed. The design and construction of the site is being discussed. The design and construction of the site is being discussed.

The City will continue working on a technical and political resolution to the issue. The City will continue working on a technical and political resolution to the issue. The City will continue working on a technical and political resolution to the issue. The City will continue working on a technical and political resolution to the issue. The City will continue working on a technical and political resolution to the issue.

In regard to the financial statement and impact statement required by MDEQ, the City is currently working on a financial statement and impact statement. The City is currently working on a financial statement and impact statement. The City is currently working on a financial statement and impact statement. The City is currently working on a financial statement and impact statement. The City is currently working on a financial statement and impact statement.

Very truly yours,

selecting a remedy. At no time has the City considered anything past the Phase I system which is installed at the YMCA, a **selected** remedy.

As no further remedy has been "selected," the City does not consider themselves to be negligent in providing the department financial assurance information. However, the City has agreed to provide you the enclosed financial assurance information to provide the Department with assurance that the City is able to finance a "full-scale" gas extraction system if necessary. This cost estimate is assumed to include adequate cost to globally encompass the Phase I system installed; mitigation of methane migration to near Carroll College, which we are committed to, and any additional gas extraction which may be required to control migration and/or address groundwater concerns.

A global gas extraction system addressing all of the landfill (Phase I, II and III) is well beyond the scope of gas extraction discussed in the corrective measures study. The City does recognize that MDEQ considers the Phase I system too small to adequately address groundwater concerns at the site. However, the two month test period will allow us to determine the area of landfill which will be influenced by the system and make decisions regarding the scope of further corrective actions.

I would also like to comment regarding your assertion during our meeting that the City has ignored methane migration from the west edge of the fill area. While it is true that the City realizes that migration in this area has occurred for some time, we have discussed the issue numerous times with MDEQ. Because of the apparent barrier to significant migration and the distance to buildings on this side of the landfill, it has been the City's position, and we thought MDEQ's that this area would be addressed after the Phase I work is completed, in recognition of fiscal concerns. With Carroll's desire to do construction in this area, we realize that it is important to now make this mitigation system a priority, which is why we have performed the investigation of methane migration and fill depth in this area and developed potential mitigation alternatives.

With regard to the corrective measures for groundwater, we maintain a position that the City has developed the appropriate response, considering the scope of the problem. While it is apparent that the landfill has contributed constituents to groundwater in the area, it is important to consider the scope of the problem and potential for risk to human health and the environment, in developing corrective alternatives. The department's regulations ARM 17.50.710 states the department may determine that remediation of groundwater is not necessary:

- If the constituent(s) present in ground water is not currently or reasonably expected to be a source of drinking water: and is not hydraulically connected with waters to which the hazardous constituents are migrating or are likely to migrate in a concentration(s) that would exceed the ground water protection standards., or

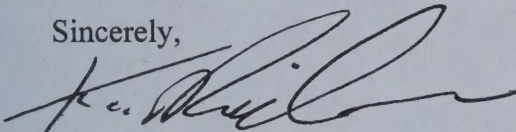
- If the ground water is additionally contaminated by substances that have originated from another source other than (the landfill) and those substances are present in concentrations such that cleanup of the release from the disposal unit would provide no significant reduction in risk to actual or potential receptors.

Owners in the area in which the groundwater plume extends at concentrations exceeding the groundwater protection standards are prohibited by statute from installing wells for potable use. Years of data have shown that the constituents attributable to the landfill present in groundwater are not likely to migrate to any area used as drinking water at a concentration exceeding the ground water protection standards. Past data also show the tetrachloroethylene concentrations in groundwater from other nearby source(s) are at levels which exceed the groundwater protection standard. In light of these issues we continue to maintain that any cleanup activities would not significantly reduce risk to human health or the environment (because little risk is present), and that the department has the responsibility to consider the cost versus benefit of any corrective measure.

We hope that the commitments which we have presented in this letter and in our meeting last week are consistent with what we discussed. We look forward to meeting with you this week and working together to provide the best resolution of your concerns.

Please call if you have any questions or need further information.

Sincerely,



Kim Millburn, P.E.
Public Works Manager

c: Mr. Ted Hill, City of Helena Environmental Engineer
Steve Downs, Hydrometrics
Dennis M. Taylor, City Manager
David Nielsen, City Attorney
Shelly Laine, Administrative Services Director

If the ground water is substantially contaminated by substances that have originated from another source other than the landfill and these substances are present in concentrations such that there is a risk of the release from the landfill unit would provide an significant reduction in risk to current or potential receptors.

It is noted in the site plan that the groundwater plume extends at concentrations exceeding the groundwater protection standards are prohibited by state laws installing wells for potable use. Tests in this area show that the concentrations attributable to the landfill plume in groundwater are not likely to require to any case such as existing wells at a concentration exceeding the ground water protection standards. Tests also show the groundwater plume concentrations in groundwater from other nearby sources at levels which exceed the groundwater protection standards. In light of these factors we continue to maintain that any cleanup actions would not significantly reduce risk to human health or the environment. Therefore risk is present, and the department has the responsibility to conduct the cost-benefit analysis of any corrective action.

We hope that the information which we have provided in this letter and in our meeting last week are consistent with what we discussed. We look forward to meeting with you this week and working together to provide the best resolution in your concern.

If we call if you have any questions or need further information.


Robert J. Johnson
City Engineer

cc: Mr. Ted Hill, City of Helena Environmental Engineer
Steve Brown, Hydrologist
Dennis M. Taylor, City Manager
David Johnson, City Attorney
Shelly L. Lee, Administrative Services Director

RECEIVED

MAR 30 1998



UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460
REGIONAL LEGAL UNIT

OFFICE OF
SOLID WASTE AND EMERGENCY
RESPONSE

Mark Steger Smith
Montana Department of Environmental Quality
1520 East Sixth Avenue
PO Box 200901
Helena, Montana 59620-0901

County	L+C
Facility & #	Helena 90
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

Dear Mr. Steger Smith,

The attached may shed some light on concerns regarding the definitions in the local government financial test and the State support Document. The state Support Document definitions were meant to be a further delineation of the terms in the test. The definition of expenditures in the regulation excludes debt repayment. This was meant to refer to the capital portion of debt repayment only. Moreover, it was in the context of USEPA's guidance on full cost accounting which encouraged local governments to depreciate capital assets rather than use cash flow accounting. Thus debt repayment was excluded to avoid double counting of the capital portion of expenditures. If a local government does not depreciate assets, then debt repayment should be included as an estimate of depreciation.

I hope this is helpful.

Sincerely yours,

George A. Garland
George A. Garland

RECEIVED

MAR 2 1958

UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460



STANDARD FORM NO. 64
GSA GEN. REG. NO. 27
5010-107

Mr. Robert G. Smith
Federal Department of Environmental Quality
1111 East Sixth Avenue
PO Box 30000
Denver, Colorado 80202-0000

Dear Mr. Robert G. Smith:

The attached may shed some light on concepts regarding the definition in the local government financial test and the State support document. The State Support Document definitions were meant to be a further delineation of the terms in the test. The definition of expenditures in the regulation excludes debt repayment. This was meant to refer to the capital portion of debt repayment only. Moreover, it was in the context of USGA's guidance on full cost accounting which encouraged local governments to depreciate capital assets rather than use cash flow accounting. Thus debt repayment was excluded to avoid double counting of the capital portion of expenditures. If a local government does not depreciate assets, then debt repayment should be included as an estimate of depreciation.

I hope this is helpful.

Sincerely yours,

George A. Garland



CONSULTING GROUP

ICF Incorporated
9300 Lee Highway
Fairfax, VA 22031-1207
703/934-3000 Fax 703-934-9740

March 20, 1998

TO: George Garland, EPA
Dale Ruhter, EPA
Dorothy LaRusso, HAZMED

FROM: John Collier, ICF

SUBJECT: Response to QRT 2 - Clarification of Documents

In response to QRT 2 on Work Assignment 10 under Contract No. 68-W7-0001, this memorandum discusses alternative definitions for two of the terms used in EPA's local government financial test for Subtitle D MSWLFs. The alternative definitions, for the terms "Total Expenditures" and "Cash and Marketable Securities," are presented (1) in the regulations at 40 CFR 258.74(f)(1)(iv), and (2) in EPA's State Support Document for the Local Government Financial Test. The memorandum also addresses whether principal payments of proprietary funds should be included in debt service.

Background

The proposed local government financial test did not include any definitions of the terms used in the test. EPA deemed this approach to be consistent with the "self-implementing" approach of the Subtitle D program and planned to provide specific definitions in a guidance document accompanying the final rule. In fact, EPA did carefully develop precise definitions for the terms in the test and presented them in the State Support Document, which is dated the same day as the final rule promulgating the local government financial test (November 27, 1996).

Commenters on EPA's proposed rule, however, had urged EPA to include within the final regulatory language the definitions of key terms. As the final rulemaking was nearing Work Group closure, EPA agreed, but decided that the specific definitions that had already been prepared for the State Support Document were too complicated and prescriptive in light of the intended "self-implementing" approach. Consequently, EPA developed simpler definitions to be inserted into the rule. It was the Agency's intention that the more general definitions in the rule should be consistent with the more specific definitions in the State Support Document.

Total Expenditures

According to the more precise definition in the State Support Document, the term *Total Expenditures* means the sum of the following six items:

(The following items are reported on the comprehensive annual financial report's (CAFR's) Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Equity)

- (1) "Total Expenditures" of the General Fund
- (2) "Total Expenditures" of Special Revenue Funds
- (3) "Total Expenditures" of the Debt Service Fund

(The following items are reported on the CAFR's Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances)

- (4) "Total Operating Expenses Before Depreciation" of Enterprise Funds
- (5) If negative, "Total Non-Operating Revenues (Net)" of Enterprise Funds
- (6) If negative, "Total Non-Operating Revenues (Net)" of Internal Service Funds

For the CAFRs of most local governments, this definition will appropriately (1) include debt service payments, (2) exclude "non-routine" capital outlays,¹ which are generally accounted for in Capital Projects Funds, and (3) include "routine" capital outlays that are accounted for in the General Fund and which are not usually distinguishable from non-capital expenditures for the same function.

As defined in the regulations at 40 CFR 258.74(f)(1)(iv), *Total Expenditures* consist of "all expenditures excluding capital outlays and debt repayment." This definition, because it excludes debt repayment, is inconsistent with the more specific definition in the State Support Document. (The regulatory definition's seemingly categorical exclusion of capital outlays is basically consistent with the definition in the State Support Document, just without the added wording to make it unambiguously precise.)

In practice, using the regulatory definition rather than the definition in the State Support Document would cause a government's *Total Expenditures* to be understated.² Specifically, the

¹ Conceptually, "routine" capital outlays would be any capital outlays that are funded on a "pay-as-you-go" basis. "Non-routine" capital outlays would be any capital outlays that are financed through the proceeds of debt.

² This would make the test's liquidity ratio easier to pass and the debt-service ratio harder to pass. It would also make the test's operating deficit requirement (at 40 CFR 258.74(f)(1)(iii)(C)) easier to pass.

regulatory definition would fail to count interest expenses as expenditures. Also, under the regulatory definition, capital expenditures (e.g., costs associated with the design and construction of a new building) would *never* be counted as an expenditure. In contrast, under the more accurate definition in the State Support Document, capital expenditures would be counted as expenditures either in the year incurred (i.e., if they are "routine") or, if they are financed with debt, in the years the debt is serviced.

Cash and Marketable Securities

According to 40 CFR 258.74(f)(1)(iv), *Cash and Marketable Securities* consist of "the cash plus marketable securities held by the local government on the last day of a fiscal year, excluding cash and marketable securities designated to satisfy past obligations such as pensions."

The State Support Document, however, uses the term *Cash and Current Investments*³ which it defines as

the sum of 'Cash,' 'Cash Equivalents' (e.g., bank deposits, very short-term debt securities, money market funds), and 'Current Investments' (e.g., interest- or dividend-bearing securities that are expected to be held for less than one year), in the General Fund, Special Revenue Funds, Debt Service Fund, Enterprise Funds, and Internal Service Funds, as reported on the CAFR's Combined Balance Sheet. Note that cash, cash equivalents, and current investments are included in this definition even if they are (1) pooled, (2) with a fiscal agent, and/or (3) restricted, provided that the assets belong to the General Fund, Special Revenue Funds, Debt Service Fund, Enterprise Funds, and Internal Service Funds. Specifically excluded from this definition are accounts receivable, retirement assets, real property, fixed assets, and other non-current assets, as well as any assets (including cash) in Capital Projects Funds.

For the most part, the regulatory definition is consistent with the definition specified in the State Support Document, although (as in the case of the definition of *Total Expenditures*) the regulatory definition lacks added wording that would make it unambiguously precise. The two definitions are not consistent, however, in that the State Support Document's definition specifically excludes cash or current investments (if any) that may be held in the Capital Projects Funds, whereas the regulatory definition does not exclude these items.

³ The term *Cash and Current Investments* is more consistent with generally accepted accounting principles for local governments than is the term *Cash and Marketable Securities*.

At issue in these definitions is whether cash or current investments contained in Capital Projects Funds should be included in the numerator of the test's liquidity ratio.⁴ Capital Projects Funds are used to account for major capital investments. Typically, these investments are financed through borrowing, and it is possible that large amounts of borrowed cash may be placed in Capital Projects Funds pending their (future) disbursement as capital outlays.

By excluding such cash from its definition, the State Support Document acknowledges that such cash can be significant relative to other liquid assets held by a government to provide for more routine expenditures. For the same reason, the State Support Document's definition of *Total Expenditures* excludes expenditures from Capital Projects Funds. In this way, the definitions work together and enable the liquidity ratio to evaluate a government's liquidity relative to its more routine expenditures, without the potentially distorting influence of any borrowing and spending associated with large capital projects.

In contrast, the regulatory definition could cause *Cash and Current Investments* to be significantly overstated due to the influence of financing for capital projects. Of additional concern is the fact that the regulatory definition of *Cash and Marketable Securities* is not consistent with the regulatory definition of *Total Expenditures*. Whereas the regulatory definition of *Cash and Marketable Securities* includes cash from Capital Projects Funds, the regulatory definition of *Total Expenditures* excludes capital outlays. This logical inconsistency could also result in the liquidity ratio overstating a government's liquidity.

Debt Service

As defined in the regulations, *Debt Service* is the amount of principal and interest due on a loan in a given time period, typically the current year. The State Support Document provides further elaboration by defining *Debt Services* as the sum of:

- all amounts in any Debt Service category (includes bond principal, other debt principal, interest on bonds, interest on other debt) in the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Projects Funds, as reported on the CAFR's Combined Statement of Revenues, Expenditures and Changes in Fund Balances/Equity;

plus

- all interest expense in Enterprise Funds and Internal Service Funds, as reported on the CAFR's Combined Statement of Revenues, Expenses and Changes in Retained Earnings/Fund Balances.

⁴ As described in the preamble to the proposed rule, the liquidity ratio is designed to measure the degree to which an entity has cash or other assets that can quickly be converted to cash available to meet its current or upcoming expenses.

In contrast to the regulatory definition, the more elaborate definition in the State Support Document fails to include principal payments made by Enterprise Funds and Internal Service Funds. This appears to be an oversight, however, and such principal payments should be included in *Debt Service*.

leading to the creation of a new entity, the Capital Finance Corporation, to provide the necessary capital for the development of the State's infrastructure. The Corporation is to be established as a public corporation, with the State as the sole owner. The Corporation is to be authorized to issue bonds, to borrow money, and to enter into contracts with private entities for the construction and operation of infrastructure projects. The Corporation is to be subject to the oversight of the State's legislative and executive branches.

By creating the Capital Finance Corporation, the State is seeking to ensure that the necessary capital is available to support the development of the State's infrastructure. The Corporation is to be authorized to issue bonds, to borrow money, and to enter into contracts with private entities for the construction and operation of infrastructure projects. The Corporation is to be subject to the oversight of the State's legislative and executive branches.

The Corporation is to be authorized to issue bonds, to borrow money, and to enter into contracts with private entities for the construction and operation of infrastructure projects. The Corporation is to be subject to the oversight of the State's legislative and executive branches.

Debt Service

The amount of the debt service is the amount of principal and interest due on the debt in a given year, plus any other charges. The debt service is to be paid from the State's general fund, or from any other source that the State may determine.

all amounts in any Debt Service category (principal, interest, or other charges) shall be paid from the State's general fund, or from any other source that the State may determine.

Other

all amounts in any other category (principal, interest, or other charges) shall be paid from the State's general fund, or from any other source that the State may determine.

* As described in the preamble to the proposed rule, the liquidity ratio is designed to ensure that the State has sufficient cash or other assets to meet its obligations. The ratio is calculated as follows: (Cash and other assets) / (Debt service) = Liquidity Ratio. The ratio must be at least 1.0.

SOLID WASTE OUTGOING CORRESPONDENCE ROUTE SLIP (ONLY)

☐ **NEW APPLICATION** Initial / Date
Rick T. _____
Pat C. _____
Nancy (Proof) _____
Cathy _____
Jon D. _____

☐ **NEW LICENSE** Initial / Date
Rick T. _____
Pat C. _____
Nancy (Proof) _____
Carol _____
Cathy _____
Jon D. _____

☐ **HEALTH OFFICER CARD** Initial / Date
Rick T. _____
Carol _____
Cathy _____

☐ **INSPECTIONS** Initial / Date
Pat C. _____
Nancy (Proof) _____
Carol _____
Jon D. _____

☐ **INTERIM CLOSURES** Initial / Date
Rick T. _____
Pat C. _____
Nancy (Proof) _____
Carol _____
Cathy _____
Jon D. _____

☐ **CLOSURES** Initial / Date
Rick T. _____
Pat C. _____
Nancy (Proof) _____
Carol _____
Cathy _____
Jon D. _____

☐ **CHANGE IN LICENSE FOR FEE STATUS** Initial / Date
Rick T. _____
Pat C. _____
Nancy (Proof) _____
Cathy _____

☐ **COMPLAINTS** Initial / Date
Pat C. _____
Nancy (Proof) _____
Carol (filing & DBase) _____

☐ **GROUND WATER** Initial / Date
Nancy (Proof) _____
Pat C. _____

☐ **GENERAL CORRESPONDENCE** Initial / Date
Pat C. / Rick T. PRC 3/9/98
Nancy (Proof) ND 3/9/98
Jon D. (As Needed) JD 3/11/98
Mark Steger Smith (As Needed) _____

☐ **MISCELLANEOUS** Initial / Date

mailed ND 3/12/98

☐ **FILE** _____



DEPARTMENT OF ENVIRONMENTAL QUALITY
PERMITTING & COMPLIANCE DIVISION

Community Services Bureau
Waste Management Section

MARC RACICOT, GOVERNOR



STATE OF MONTANA

Phone: (406)444-4400
Fax: (406)444-1374

Metcalf Building
1520 E Sixth Ave
PO Box 200901
Helena, MT 59620-0901

March 12, 1998

Ted Hill
Environmental Engineer
City of Helena
316 N. Park Avenue
Helena, Montana 59623

County	Lewis & Clark
Facility & #	Helena 90
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

RE: Financial Assurance for Corrective Measures

Dear Ted:

The Department has received your letter regarding corrective action financial assurance, as well as the Post Closure Care and Monitoring Cost Estimate, for the Helena Landfill. The cost estimate for corrective action is contained in the Post Closure Care and Monitoring Cost Estimate. The letter was received by the Department on January 23, 1998 and the cost estimate was received on January 26, 1998. This letter serves as the Department's conditional approval of the corrective action financial assurance cost estimate submitted.

Your letter was sent in response to the Department's request, dated November 10, 1997, for a detailed written estimate in current dollars, of the cost of hiring a third party, to perform the corrective action in accordance with the program required under ARM 17.50.710. The letter you sent regarding corrective action financial assurance, dated January 21, 1998, does not address the requirement for a detailed written estimate. There are no details regarding the corrective action of landfill gas extraction and the operation and maintenance of the system included in the letter or the cost estimate.

According to ARM 17.50.540 (4):

(a) An owner or operator of a Class II landfill unit required to undertake a corrective action program under ARM 17.50.710 must have a detailed written estimate, in current dollars, of the cost of hiring a third party to perform the corrective action in accordance with the program required under ARM 17.50.710. The corrective action cost estimate must account for the total costs of corrective action activities as described in the corrective action plan for the entire corrective action period. The owner or operator must

submit the estimate to the department for approval and place a copy in the operating record. The estimate must meet the following requirements:

(i) The owner or operator must annually adjust the estimate for inflation until the corrective action program is completed in accordance with ARM 17.50.710(8)(f).

(ii) The owner or operator must increase the corrective action cost estimate and the amount of financial assurance provided under (b) below if changes in the corrective action program or Class II landfill unit conditions increase the maximum costs of corrective action.

(iii) The owner or operator may reduce the amount of the corrective action cost estimate and the amount of financial assurance provided under (b) below if the cost estimate exceeds the maximum remaining costs of corrective action. The owner or operator must receive approval from the department for the reduction of the corrective action cost estimate and the reduction in the amount of financial assurance. The justification for the reduction of the corrective action cost estimate and the amount of financial assurance must be placed in the operating record.

(b) The owner or operator of each Class II landfill unit required to undertake a corrective action program under ARM 17.50.710, must establish, in a manner in accordance with this rule, financial assurance for the most recent corrective action program. The owner or operator must provide continuous coverage for corrective action until released from financial assurance requirements for corrective action by demonstrating compliance with ARM 17.50.710(8)(f) and (g).

Based on the above cited rule, the submitted estimates do not contain sufficient detailed information for the Department to evaluate their adequacy for the purpose of establishing third party corrective action costs. It also appears that the full costs of the corrective measures already approved for the correction of the ground water contamination are not included. According to documents submitted to the Air and Waste Management Section, the initial phase of the extraction system will cost \$171,000 alone. The financial assurance documents indicate a total capital cost of only \$200,000. According to the Department's letter of August 4, 1997, the City is required to submit a design for the complete landfill gas extraction system by April 1, 1998. A design that extracts gas from the entire volume of the landfill, corrects for the migration of landfill gas onto Carroll College, and provides for correction of groundwater contamination, should be used as the basis for cost estimation. Please resubmit the cost estimate with information detailing the cost of work items necessary to implement the Department approved corrective action.

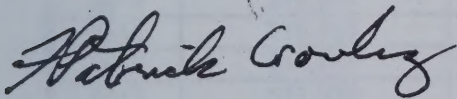
It is important that the Department receive this information as soon as possible. The financial assurance mechanism the City of Helena is using, the local government financial test, or "LOGO," has rigorous reporting requirements. For example, in the case of corrective action, a complete cost estimate must be submitted to the Department within 120 days after the corrective action remedy is selected. Our records indicate that more time has elapsed than 120 days since

Ted Hill
Page 3
March 12, 1998

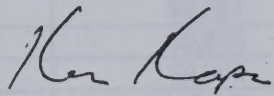
the remedy was selected. Even if we assume the initial submission of the cost estimates was prior to the effective date of the financial assurance regulations (i.e., 1996), the City still must update the cost estimates and resubmit them within 180 days after the close of the city's fiscal year (1997). In such a scenario the updated cost estimates would be due by December 31, 1997. None has been received to date. If the City no longer meets the requirements of the LOGO test (and this is impossible to discern without complete cost estimates), it has 210 days from the close of the fiscal year in which to procure substitute financial assurance. 210 days from the close of your fiscal year is roughly January 31, 1998. So, in a sense, it's already too late. This being the first year of LOGO reporting, we understand some difficulty and confusion may attend reporting requirements, and are willing to extend the deadlines accordingly. However, you can appreciate the importance of resubmitting your cost estimates as soon as possible, now that we have identified the problem areas. Resubmission of the cost estimates by April 1, 1998, concurrently with the required design, will be acceptable to the Department.

Call me at 444-1434 if you have any questions, or would like to schedule a date and time to meet to discuss the cost estimates.

Sincerely,



F. Patrick Crowley
Acting Program Manager
Department of Environmental Quality



Ken Kapsi P.E.
Environmental Engineer
Department of Environmental Quality

cc: Kim Milburn, City of Helena

A:\HELCORR.FAE

The study was initiated. Even if we assume the initial submission of the cost estimates was made to the effective date of the financial statement requirements (i.e., 1987), the City will have received the cost estimates and reviewed them within 180 days after the close of the city's fiscal year (1987). In such a scenario the updated cost estimates would be due by December 31, 1987. There has been no delay to date. If the City no longer needs the requirements of the 1987 year (and this is impossible to discern without comparison cost estimates), it has 210 days from the close of the fiscal year in which to prepare substantial financial statements. 210 days from the close of your fiscal year is roughly January 31, 1988. So, in essence, it's already too late. This being the first year of 1987 reporting, we understand some difficulty and confusion may attend reporting requirements, and are willing to extend the deadline accordingly. However, your own responsibility for the preparation of substantial financial statements is not to be extended, and that the City identified the problem early. Reconciliation of the cost estimates by April 1, 1988, commensurate with the proposed budget, will be acceptable to the Department.

Call me at 404-1414 if you have any questions or would like to schedule a time and place to meet to discuss the cost estimates.

Sincerely,



E. Frank Givens
Assistant Program Manager
Department of Environmental Quality



L. J. Lee
Assistant Program Manager
Department of Environmental Quality

cc: Mr. William C. H. H. H.

cc: Mr. H. H. H.

Table 1:
Post Closure Care and Monitoring Cost Estimate
for the Helena Landfill

Addressed to *Ken K.*
RECEIVED
JAN 26 1998
MONTANA
DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICES BUREAU

Year	Corrective Action LFG System Capital, O&M	Environmental Monitoring/Reporting (Groundwater and Methane) (1)	Post Closure Care of Site Inspection, cap and drainage maintenance	Estimated Annual Cost
1997	\$200,000	\$35,000	\$5,000	\$240,000
1998	\$6,000	\$36,225	\$5,175	\$47,400
1999	\$6,210	\$37,493	\$5,356	\$49,059
2000	\$6,427	\$38,805	\$5,544	\$50,776
2001	\$6,652	\$40,163	\$5,738	\$52,553
2002	\$6,885	\$41,569	\$5,938	\$54,393
2003	\$7,126	\$43,024	\$6,146	\$56,296
2004	\$7,376	\$44,530	\$6,361	\$58,267
2005	\$7,634	\$46,088	\$6,584	\$60,306
2006	\$7,901	\$47,701	\$6,814	\$62,417
2007	\$8,177	\$49,371	\$7,053	\$64,601
2008	\$8,464	\$51,099	\$7,300	\$66,862
2009	\$8,760	\$52,887	\$7,555	\$69,203
2010	\$9,066	\$54,738	\$7,820	\$71,625
2011	\$9,384	\$56,654	\$8,093	\$74,132
2012	\$9,712	\$58,637	\$8,377	\$76,726
2013	\$10,052	\$60,690	\$8,670	\$79,412
2014	\$10,404	\$62,814	\$8,973	\$82,191
2015	\$10,768	\$65,012	\$9,287	\$85,068
2016	\$11,145	\$67,288	\$9,613	\$88,045
2017	\$11,535	\$69,643	\$9,949	\$91,127
2018	\$11,939	\$72,080	\$10,297	\$94,316
2019	\$12,357	\$74,603	\$10,658	\$97,617
2020	\$12,789	\$77,214	\$11,031	\$101,034
2021	\$13,237	\$79,916	\$11,417	\$104,570
2022	\$13,700	\$82,714	\$11,816	\$108,230
2023	\$14,179	\$85,609	\$12,230	\$112,018
2024	\$14,676	\$88,605	\$12,658	\$115,938
2025	\$15,189	\$91,706	\$13,101	\$119,996
2026	\$15,721	\$94,916	\$13,559	\$124,196
2027	\$16,271	\$98,238	\$14,034	\$128,543

30 Year Total: \$2,686,915

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

(1) See Table 2 for detailed cost estimate for environmental monitoring and reporting for 1998.
Figures for subsequent years are based on cost for 1998 plus inflation cost (see note above)

PLEASE FILE
Helena + Clark Co.
IN CITY OF
HELENA FINANCIAL
ASSURANCE FILE
LIC # 90

Helena Landfill Post Closure Care Cost Estimate

Table 2: Detailed Costs for 1998 Environmental Monitoring and Reporting

Groundwater Monitoring (per semi annual event)				
Description	Unit	Quantity	Unit Cost	Total
Labor (Sampling Technician)	hr	40	42	\$ 1,680.00
Labor (Project Manager)	hr	10	77	\$ 770.00
Sampling Equipment	LS	1	400	\$ 400.00
Laboratory Analysis (Table 1)*	each	12	450	\$ 5,400.00
Laboratory Analysis (VOC only)*	each	15	220	\$ 3,300.00
Statistical Report				
Labor (Engineer for stat report)	hr	40	59	\$ 2,360.00
Labor (Project Manager)	hr	10	77	\$ 770.00
Labor (Secretary)	hr	5	40	\$ 200.00
Labor (Drafter)	hr	4	46	\$ 184.00
Total for Semi-Annual Groundwater Monitoring Event				\$ 15,064.00
Annual Total (2xSemiannual)				\$ 30,128.00

* Assumes sampling of 13 Monitoring Wells and 11 Residential wells
(also includes 3 QA/QC samples)

Methane Monitoring (per monthly event)				
Description	Unit	Quantity	Unit Cost	Total
Labor (Sampling Technician)**	hr	8	42	\$ 336.00
Labor (Project Manager)	hr	1	77	\$ 77.00
Labor (Secretary)	hr	0.5	40	\$ 20.00
Equipment	LS	1	75	\$ 75.00
Total for Monthly Methane Monitoring Event				\$ 508.00
Annual Total (12xSemiannual)				\$ 6,096.00

Annual Total For Groundwater and Methane Monitoring	\$ 36,224.00
--	---------------------

** Assumes sampling of up to 40 Methane Monitoring Probes and Wells

Table 2: Estimated Costs for 1995 Environmental Monitoring and Reporting

Item	Unit	Quantity	Unit Cost	Total
1. Labor (Monitoring Equipment)	hr	40	4.5	1,800.00
2. Labor (Project Management)	hr	10	13	1,300.00
3. Sampling Equipment	EA	1	450	450.00
4. Laboratory Analysis (1000 L)	each	12	450	5,400.00
5. Laboratory Analysis (250 L)	each	12	250	3,000.00
6. Statistical Report				
7. Labor (Equipment for site report)	hr	40	20	800.00
8. Labor (Project Management)	hr	10	13	1,300.00
9. Labor (Reporting)	hr	2	40	80.00
10. Labor (Other)	hr	1	40	40.00
Total for Single Annual Environmental Monitoring Event				13,180.00
Annual Total (12 Events)				\$61,260.00

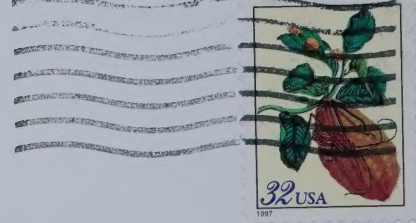
* Assumes sampling at 12 Monitoring Wells and 11 Residential Wells
 (Labor estimate is O&M Sampling)

Item	Unit	Quantity	Unit Cost	Total
1. Laboratory Analysis (250 L)	EA	1	450	450.00
2. Labor (Project Management)	hr	1	13	13.00
3. Labor (Equipment for site report)	hr	40	20	800.00
4. Laboratory Analysis (1000 L)	each	1	450	450.00
5. Statistical Report				
Total for Single Medium Monitoring Event				903.00
Annual Total (12 Events)				\$10,836.00

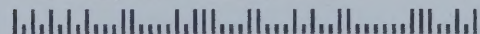
** Assumes sampling of up to 40 Medium Monitoring Wells and Wells



City of Helena
316 N. Park Avenue
Helena, Montana 59623



Ken Kapsi, Environmental Engineer
Solid Waste Licensing Program
PO Box 200901
Helena, MT 59620-0901



LICENSE.NO 90 YEAR
LIC.TYPE CLASS
COUNTY
FACILITY City of Helena
ADDRESS
CITY ST ZIP
STATUS PC

DEADLINE FOR FINANCIAL ASSURANCE
DEADLINE IF ACCEPT UNDER 20 TONS/DAY
DEADLINE EXTENSION
MEANS OF ASSURANCE - F2
DATE ANNUAL REPORT DUE
MONEY SET ASIDE \$
COST EST. FOR CLOSURE/POST-CLOSURE \$
COST EST. FOR CORRECTIVE ACTION \$
COMMENTS

DATE
PAGE
BY
REMARKS

ENTER THE REMARKS IN THE
COLUMN TO THE RIGHT OF THE
DATE AND PAGE
BY THE NAME OF THE
PERSON WHO MADE THE
ENTRY
AT THE END OF THE
MONTH

STATION



**Montana Department of
ENVIRONMENTAL QUALITY**

Brian Schweitzer, Governor
Richard H. Opper, Director

P.O. Box 200901 • Helena, MT 59620-0901 • (406) 444-2544 • www.deq.mt.gov

March 14, 2011

Mr. John Rundquist
316 N Park Ave.
Helena, MT 59601

**RE: ANNUAL FINANCIAL ASSURANCE UPDATE RECEIVED
City of Helena Landfill (Lic. No. 90)**

Dear Mr. Rundquist:

The FY2010 landfill financial assurance (FA) update to closure, post closure, or corrective action FA cost estimates for the subject facility, as appropriate to ongoing and approved baseline conditions and the published annual inflation multiplier, was received by the Department of Environmental Quality (Department). The FA update for FY2010 was due on April 1, 2010.

The Department has placed the annually adjusted cost estimates in the FA file record for the City of Helena Landfill. The operating record for each FA mechanism selected must be immediately updated with the proper documents validating that the total amount of financial assurance available has been adjusted accordingly. Any chosen FA mechanism must perform in a manner to ensure that criteria of ARM 17.50.540(5)(h) are continuously satisfied pursuant to ARM 17.50.540(2) — (4).

The Department will respond separately to review and approve any requests for other adjustments to the FA cost estimates due to baseline changes in the facility FA cost structure, as accompanied by an engineer's justification and inspection report or design. We will respond likewise to proposals for (i) changes to any Department FA mechanism form, (ii) a change in the FA mechanism selected, or (iii) a change in the FA mechanism provider.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division: Voice (406) 444-4725 or e-mail tstepp@mt.gov.

Sincerely,

Tim Stepp
Solid Waste Program
Waste & Underground Tank Management Bureau

File: Lic# 90/.../City of Helena Landfill/FA
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Montana Department of
ENVIRONMENTAL QUALITY

Brian Schweitzer, Governor
Richard H. Opper, Director

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January 28, 2011

Mr. John Rundquist
316 N Park Ave.
Helena, MT 59601

**RE: REQUIRED ANNUAL FINANCIAL ASSURANCE UPDATE
City of Helena Landfill (Lic. No. 90)**

Dear Mr. Rundquist:

The FY2011 financial assurance (FA) update must be submitted with the annual landfill license renewal application and annual report due on April 1, 2011. The annual inflation multiplier is derived from the implicit price deflator (IPD) for gross domestic product (GDP) based on the latest final year-end figure available in time for the submission deadline. The deflator is published by the Bureau of Economic Analysis, U.S. Department of Commerce, and may be found at the webpage <http://www.bea.gov/National/nipaweb/Index.asp>.

Please use 1.009 (0.9%) as the inflation multiplier for the required FY2011 annual adjustments to your FY2010 closure, post closure, or corrective action FA cost estimates, as appropriate to the facility conditions. The total amount of financial assurance must be adjusted accordingly for each mechanism selected to provide adequate landfill FA as required [ARM 17.50.540].

Any requests for other adjustments to the FA cost estimates due to changes in the facility FA cost structure must be accompanied by a licensed engineer's inspection report and justification. The justification for active facilities must additionally tabulate the following schedules:

- facility design capacity, and total and remaining life of the facility;
- active landfill unit acreages, total and remaining unit capacities, and total and remaining unit life; and
- closed landfill unit acreages and capacities, annual leachate volume, and methane production per unit where appropriate.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division: Voice (406) 444-4725 or e-mail tstepp@mt.gov.

Sincerely,

Tim Stepp
Solid Waste Program
Waste & Underground Tank Management Bureau



Brian Schweitzer, Governor
Richard H. Opper, Director

P.O. Box 200901 • Helena, MT 59620-0901 • (406) 444-2544 • www.deq.mt.gov

January 27, 2010

Mr. John Rundquist
316 N Park Ave.
Helena, MT 59601

**RE: REQUIRED ANNUAL FINANCIAL ASSURANCE UPDATE
City of Helena Landfill (Lic. No. 90)**

Dear Mr. Rundquist:

The FY2010 financial assurance (FA) update must be submitted with the annual landfill license renewal application and annual report due on April 1, 2010. The annual inflation multiplier is derived from the implicit price deflator (IPD) for gross domestic product (GDP) based on the latest final year-end figure available in time for the submission deadline. The deflator is published by the Bureau of Economic Analysis, U.S. Department of Commerce, and may be found at the webpage <http://www.bea.gov/National/nipaweb/Index.asp>.

Please use 1.020 as the inflation multiplier for the required FY2010 annual adjustments to your FY2009 closure, post closure, or corrective action FA cost estimates, as appropriate to the facility conditions. The total amount of financial assurance must be adjusted accordingly for each mechanism selected to provide adequate landfill FA as required [ARM 17.50.540].

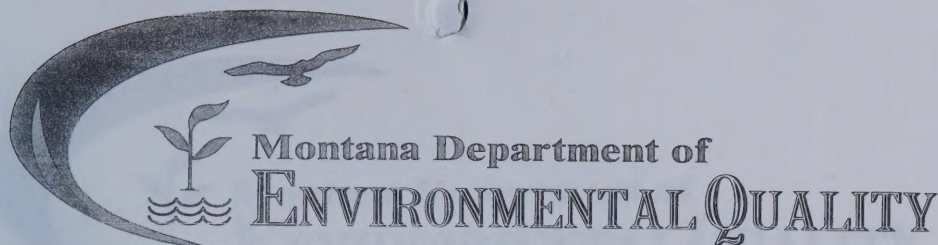
Any requests for other adjustments to the FA cost estimates due to changes in the facility FA cost structure must be accompanied by a licensed engineer's inspection report and justification. The justification for active facilities must additionally tabulate the following schedules:

- facility design capacity, and total and remaining life of the facility;
- active landfill unit acreages, total and remaining unit capacities, and total and remaining unit life; and
- closed landfill unit acreages and capacities, annual leachate volume, and methane production per unit where appropriate.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division: Voice (406) 444-4725 or e-mail tstepp@mt.gov.

Sincerely,

Tim Stepp
Solid Waste Program
Waste & Underground Tank Management Bureau



Brian Schweitzer, Governor
Richard H. Opper, Director

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January 27, 2010

Mr. John Rundquist
316 N Park Ave.
Helena, MT 59601

RE: ANNUAL FINANCIAL ASSURANCE UPDATE RECEIVED
City of Helena Landfill (Lic. No. 90)

Dear Mr. Rundquist:

The FY2009 landfill financial assurance (FA) update to closure, post closure, or corrective action FA cost estimates for the subject facility, as appropriate to ongoing and approved baseline conditions and the published annual inflation multiplier, was received by the Department. The annual FA update must be submitted with the annual landfill license renewal application and annual report that was due on April 1, 2009.

The Department has placed the annually adjusted cost estimates in the FA file record for the City of Helena Landfill. The operating record for each FA mechanism selected must be immediately updated with the proper documents validating that the total amount of financial assurance available has been adjusted accordingly. Any chosen FA mechanism must perform in a manner to ensure that criteria of ARM 17.50.540(5)(h) are continuously satisfied pursuant to ARM 17.50.540(2) — (4).

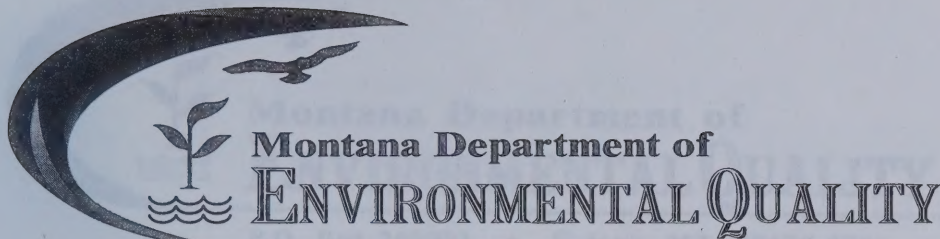
The Department will respond separately to review and approve any requests for other adjustments to the FA cost estimates due to baseline changes in the facility FA cost structure, as accompanied by an engineer's inspection report and justification. We will respond likewise to proposals for (i) changes to any Department FA mechanism form, (ii) a change in the FA mechanism selected, or (iii) a change in the FA mechanism provider.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division: Voice (406) 444-4725 or e-mail tstepp@mt.gov.

Sincerely,

Tim Stepp
Solid Waste Program
Waste & Underground Tank Management Bureau

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Brian Schweitzer, Governor

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January 31, 2009

Mr. John Rundquist
316 N Park Ave.
Helena, MT 59601

**RE: REQUIRED ANNUAL FINANCIAL ASSURANCE UPDATE
City of Helena Landfill (Lic. No. 90)**

Dear Mr. Rundquist:

The FY2009 financial assurance (FA) update must be submitted with the annual landfill license renewal application and annual report due on April 1, 2009. The annual inflation multiplier is derived from the implicit price deflator (IPD) for gross domestic product (GDP) based on the latest final year-end figure available in time for the submission deadline. The deflator is published by the Bureau of Economic Analysis, U.S. Department of Commerce, and may be found at the webpage <http://www.bea.gov/National/nipaweb/Index.asp>.

Please use 1.027 as the inflation multiplier for the required FY2009 annual adjustments to your FY2008 closure, post closure, or corrective action FA cost estimates, as appropriate to the facility conditions. The total amount of financial assurance must be adjusted accordingly for each mechanism selected to provide adequate landfill FA as required [ARM 17.50.540].

Any requests for other adjustments to the FA cost estimates due to changes in the facility FA cost structure must be accompanied by an engineer's inspection report and justification. The justification for active facilities must additionally tabulate the following schedules:

- facility design capacity, and total and remaining life of the facility;
- active landfill unit acreages, total and remaining unit capacities, and total and remaining unit life; and
- closed landfill unit acreages and capacities, and annual leachate and methane production volumes per unit.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division: Voice (406) 444-4725 or e-mail tstepp@mt.gov.

Sincerely,

Tim Stepp
Solid Waste Program
Waste & Underground Tank Management Bureau



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January 31, 2008

Mr. John Rundquist
316 N Park Ave.
Helena, MT 59601

**RE: REQUIRED ANNUAL FINANCIAL ASSURANCE UPDATE
City of Helena Landfill (Lic. No. 90)**

Dear Mr. Rundquist:

The FY2008 financial assurance (FA) update must be submitted with the annual landfill license renewal application and annual report due on April 1, 2008. The annual inflation multiplier is derived from the implicit price deflator (IPD) for gross domestic product (GDP) based on the latest final year-end figure available in time for the submission deadline. The deflator is published by the Bureau of Economic Analysis, U.S. Department of Commerce, and may be found at the webpage <http://www.bea.gov/national/index.htm>.

Please use 1.032 as the inflation multiplier for the required FY2008 annual adjustments to your closure, post closure, or corrective action FA cost estimates. The total amount of financial assurance must be adjusted accordingly for the FA mechanism selected.

Any requests for other adjustments to the FA cost estimates due to changes in the facility FA cost structure must be accompanied by an engineer's inspection report and justification. The justification must additionally tabulate the following schedules:

- facility design capacity, and total and remaining life of the facility;
- active landfill unit acreages, total and remaining unit capacities, and total and remaining unit life; and
- closed landfill unit acreages and capacities, and annual leachate and methane production volumes per unit.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division: Voice (406) 444-4725 or e-mail tstepp@mt.gov.

Sincerely,

Tim Stepp
Solid Waste Program
Waste & Underground Tank Management Bureau



Brian Schweitzer, Governor

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February 9, 2007

City of Helena Landfill
316 N. Park Avenue
Helena, MT 59623

Dear Licensee (Lic #90):

The FY2007 financial assurance (FA) update must be submitted with the annual landfill license renewal application and annual report due on April 1, 2007. The annual inflation multiplier is derived from the implicit price deflator (IPD) for gross domestic product (GDP) based on the latest final year-end figure available in time for the submission deadline. The deflator is published by the Bureau of Economic Analysis, U.S. Department of Commerce, and may be found at the webpage <http://www.bea.gov/bea/newsrel/gdpnewsrelease.htm>.

Please use 1.030 as the inflation multiplier for the required FY2007 annual adjustments to your closure, post closure, or corrective action FA cost estimates.

Any requests for other adjustments to the FA cost estimates due to changes in the facility FA cost structure must be accompanied by an engineer's inspection report and justification. The justification must include schedules that summarize remaining landfill unit capacities, unit life, open- or closed-area acreages, facility life, and other landfill systems and operations information required to support the engineer's cost estimate update.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division: Voice (406) 444-4725 or e-mail tstepp@mt.gov.

Sincerely,

Tim Stepp
Solid Waste Program
Waste & Underground Tank Management Bureau

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**Montana Department of
ENVIRONMENTAL QUALITY**

Brian Schweitzer, Governor

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February 6, 2006

Mr. John Rundquist
City of Helena Landfill
316 N Park Ave.
Helena, Mt. 59601

Dear Mr. Rundquist:

The 2006 financial assurance (FA) updates are due April 1, 2006. They are to be submitted with the annual landfill license renewal. The annual multiplier is derived from the implicit price deflator for gross domestic product (GDP) for the latest year-end figure available (2004) in time for your April 1 submission. The deflator is published by the Bureau of Economic Analysis of the Statistics Administration at the U.S. Department of Commerce. It may be found at:
<http://www.economicindicators.gov/>.

From Table 4.--Price Indexes for Gross Domestic Product and Related Measures: Percent Change From Preceding Period, the annual change in the implicit price deflator, GDP for 2004 is 2.6%.

The multiplier for 2006 is 1.026

Please use this multiplier in updating the amounts needed for your closure, post closure and corrective action FA cost estimate updates.

Any requests for adjustments to the cost estimate and required FA due to changes in operations or facility life must be accompanied by an engineer's inspection report on all systems. This report must include schedules that summarize remaining unit capacities, open-area acreages, and anticipated construction along with the engineer's cost estimate update.

If you have any questions or need additional information, please contact me at the Permitting and Compliance Division, Waste and Underground Tank Management Bureau, Solid Waste Section, (406) 444-9879 or e-mail mdasilva@mt.gov.

Sincerely,

Mike DaSilva
Solid Waste Section

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Stepp, Tim

From: Stepp, Tim
Sent: Wednesday, January 05, 2005 4:12 PM
To: Jorgenson, Glenn
Subject: RE: Landfill Postclosure Requirements

Hello Glenn,

I'm glad that we were finally able to talk, following up on all the phone messages. I was pleased to assist by describing the LOGO process and the logic behind the cost estimate and FA requirements. I will advance your suggestion for a Department sponsored FA or LOGO workshop.

As I explained, post-closure costs for these one-time major repairs (e.g. a large landfill cover failure, one groundwater monitoring well replacement, one methane monitoring well replacement) are fixed costs that are carried forward until the end of the post-closure period. The assumption is that at least one major repair on each primary system will probably be required during 30 years of post-closure care. The rules require that such funds are available for DEQ to pay a third party in case of default, thus, administrative costs for project management and bidding should be included in the repair estimates.

These maintenance costs increase the overall post-closure cost estimate that is provided by your engineer for landfill liability under LOGO. Note that according to the 2003 FA letter, an overall 10% contingency is required in the costs provided.

You do not need to update the cost estimates every year, but instead you can multiply by an inflation factor derived from the annual change in the GDP implicit price deflator (IPD). As explained in the 2004 FA letter, the 2004 adjustments are derived from the 2003 change and so on. The 2003 change in the GDP-IPD was 1.7% thus, the 2004 inflation factor that was multiplied by 2003 cost estimates was 1.017.

If any changes are required, however, new cost estimates must be provided.

Hope this helps.

Tim Stepp
Solid Waste Program
Montana DEQ
444-4725

-----Original Message-----

From: Glenn Jorgenson [mailto:gjorgenson@ci.helena.mt.us]
Sent: Wednesday, September 15, 2004 4:36 PM
To: tstepp@state.mt.us
Subject: Landfill Postclosure Requirements

I spoke with you earlier this year regarding a letter you sent out April 9, 2004 regarding Updated Financial Assurance (FA) Requirements and GDP Implicit Price Deflators. On the second page you have a section labeled "Cost Estimates". I understood you to say you want us to record a liability in our financial statements for 3rd party administration for one major repair of each major system. Please correct me if I'm wrong in my understanding.

I do not feel we can increase our liability in the financial statements for these amounts. The reason is because State law requires us to follow generally accepted accounting principals issued by the Governmental Accounting Standards Board. Liabilities should only be

booked if the cost is known, or can be reasonably estimated, and something has happened that would cause the liability to exist.

In other words, we would have to have done some action that would allow you to hire a third party to allow us record a liability in our statements. At this time I believe we are in complete compliance with your regulations and therefore we can't increase our liability for something that possibly might happen in the future.

I do believe we can disclose in our foot notes what a reasonable estimate might be if this type of liability ever arose. I could also just show the amount separately in the report we prepare for you annually.

Could you please let me know if either of these options will satisfy what you are trying to accomplish with your letter.

Thanks, Glenn

Glenn Jorgenson, Controller
City of Helena
316 North Park Avenue
Helena, MT 59623
(406) 447-8415



Montana Department of
ENVIRONMENTAL QUALITY

Judy Martz, Governor

P.O. Box 200901 • Helena, MT 59620-0901 • (406) 444-2544 • www.deq.state.mt.us

April 9, 2004

MR JOHN RUNDQUIST
CITY OF HELENA LANDFILL
316 N PARK AVE
HELENA, MT 59624

**RE: UPDATED FINANCIAL ASSURANCE (FA) REQUIREMENTS
AND GDP IMPLICIT PRICE DEFLATORS
CITY OF HELENA LANDFILL (Lic. #90)**

Dear MR RUNDQUIST:

Please note that the Department has updated several financial assurance requirements that will affect most landfill facilities that provide FA. These updates are divided into the sections that follow.

GDP Implicit Price Deflators: If there have been no changes on site that affect financial assurance for closure, post-closure, and corrective action, please update your facility annual cost estimates using the following indices appropriate to your submittal:

The 2003 inflation factor using the final 2002 deflator (1.5% annual change) is 1.015 (multiplier) for 2003 annual cost estimate adjustments.

The 2004 inflation factor using the final 2003 deflator (1.7% annual change) is 1.017 (multiplier) for 2004 annual cost estimate adjustments.

Discounting: After considerable discussion, the Department is now prepared to allow discounting of FA mechanism cost-estimates to provide net-present-value FA coverage for landfills. This EPA's directive allowing authorized States to consider such proposals. The Montana administrative rules for landfill financial assurance are being updated accordingly.

If discounting is chosen, long-term indices for inflation and return should be adjusted to representative values based on long-term averages. We suggest using the full historic data from either the GDP Implicit Price Deflator (U.S. Bureau of Economic Analysis) or the Consumer Price Index (U.S. Bureau of Labor Statistics) to develop a representative long-term average for inflation. For the long-term average on return, we suggest development from historic data based on the Ibbotson-Sinquefeld short-term return on U.S. Treasury bonds (short-term payouts to implement post-closure care affect long-term returns).

The difference in these long-term index averages should currently yield approximately 0.6-0.7% net return and their stability should provide a robust estimate that smooths out periodically rapid variations in the short-term indices and increase business and regulatory reliability. However, the Department may require short-term indices to adjust for large payouts during any periods when inflation exceeds returns or in other appropriate circumstances to ensure that adequate net FA coverage is available when needed.

MR RUNDQUIST

April 9, 2004

Once the updated long-term net-present-value FA mechanism is approved, annual adjustments for inflation and return can be implemented accordingly over a five year period as long as there are no other changes on site that affect the FA costs. Like master plans, FA cost estimates and long-term index averages must be updated every five years. Any cost-estimate updates must be accompanied by an engineer's inspection report on all systems, including schedules that summarize remaining unit capacities, open-area acreages, and anticipated construction.

Master and Project Plans: Even though Master Plans play an important role in site development, license expansions, and preparation of Environmental Assessments (EAs), any approved plans become stale after five years of non-activity. Due to changes in administrative rules, technology, site conditions, and associated economics, the construction of each landfill unit or cell at a multi-unit facility requires the submittal, review, and approval of any changes in static and seismic stability, hydrology and leachate models, and of an updated set of engineering plans and specifications, and QA/QC documents for each project. An engineer's report on the current state of all licensed systems at the landfill site must accompany every five-year Master Plan update. Please review the facility Master Plan for accuracy and submit a full update if they are older than five years.

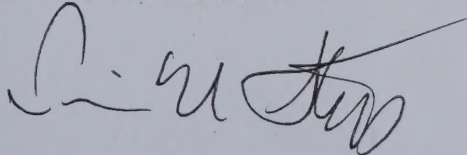
Cost Estimates: The Department is now requiring itemized cost estimates for third-party bid administration in the event of post-closure default on performance of one major repair of each major system: e.g. final cover, leachate, landfill gas, groundwater and methane monitoring systems, and each major corrective-action system. Furthermore, we may require increases in contingencies for specific line items in closure, post-closure, or corrective action costs when appropriate. Please submit the appropriate adjustments to the 2004 cost estimates.

FA Mechanism and Language: The Department is also requiring a change in the language of bond, insurance, or letter-of-credit mechanisms to provide a provision that requires immediate forfeiture of the full FA amount into a standby trust fund upon any notice of cancellation. Please make the appropriate language addition to your 2004 FA mechanisms and, if appropriate, also submit a standby trust-fund mechanism for approval. You may contact me for example language to update each required mechanism.

A single standby trust mechanism can act to service the closure, post-closure, and corrective-action FA mechanisms and provide the Department with a fund management agreement in the event that funds must pour from the mechanism due to task default or a bond cancellation notice. Please note that individual FA mechanisms are required for closure, post-closure, and corrective action. Thus the trust fund must also provide separate accounting for closure, post-closure, and corrective action. Please update the facility FA mechanisms and trust funds accordingly.

We hope these policy adjustments provide robust FA for landfills. If you have any comments or suggestions, please contact me at the Permitting and Compliance Division, Waste and Underground Tank Management Bureau, Waste Management Section: voice 406.444.4725, email tstepp@state.mt.us or FAX 406.444.1374.

Sincerely,



Tim Stepp
Solid Waste Program



MAILED
2-18-04 Jh

Judy Martz, Governor

P.O. Box 200901 • Helena, MT 59620-0901 • (406) 444-2544 • www.deq.state.mt.us

February 17, 2004

Glen Jorgenson, City Controller
City of Helena
316 North Park Avenue, Room 320
Helena, MT 59623

Dear Mr. Jorgenson:

The DEQ recently received a copy of the City's Comprehensive Annual Financial Report. We use this report to verify the financial assurance required for post-closure activities at the Old City Landfill. Unfortunately, the Annual Report was not addressed to the Waste Management Section. Could you please update your mailing list so the report does not get lost.

If I can be of further assistance in this matter, please feel free to contact me. My direct phone line is 406-444-5294 and my email address is pcrowley@state.mt.us. The Solid Waste Regulatory Program is a part of the Permitting and Compliance Division, Waste and Underground Tank Management Bureau, Waste Management Section.

Sincerely,

F. Patrick Crowley
Solid Waste Regulatory Program Manager

File: Lewis and Clark County/ Helena Landfill/License # 90 (closed)/FA

Path: G:\WUTS w s\FAs\HelenaChange.doc



Montana Department of
ENVIRONMENTAL QUALITY

71 90
MAILED

3-19-03 Jh

Judy Martz, Governor

P.O. Box 200901 • Helena, MT 59620-0901 • (406) 444-2544 • www.deq.state.mt.us

March 17, 2003

JOHN RUNDQUIST
CITY OF HELENA LANDFILL
316 N PARK AVE
HELENA MT 59624

**RE: ANNUAL FINANCIAL ASSURANCE ADJUSTMENTS AND
GROSS-DOMESTIC-PRODUCT IMPLICIT PRICE DEFLATOR**

Dear MR RUNDQUIST,

In order to provide for adjustments based on actual annual inflation, we have updated the Department's landfill Financial-Assurance (FA) policy on annual cost estimate adjustments to allow for use of the actual fourth-quarter deflator value from the previous year (e.g. use final 2001 value for 2002 adjustments and so forth). That way, facilities are only paying today for actual inflation that occurred in the previous year, not paying ahead for inherently inaccurate projections of inflation that are not yet documented. Because the final 2001 deflator is available in early 2002, licensees have plenty of time to make the appropriate 2002 FA cost adjustments before the end of the year as required, rather than wait for release of the projected 2002 deflator estimates in early 2003 as before. The policy also allows the facilities that selected trust fund agreements to easily provide annual payment by the anniversary date.

The 2002 inflation factor using the final 2001 deflator (2.3% annual change) is 1.023 (multiplier).

Due to local variations in supply/demand for materials and contracting costs each facility must include a 10% contingency in their cost estimates and submit an actual current-dollar cost estimate every five years to demonstrate the accuracy of the inflationary adjustments. These standard engineering practices protects the licensee and the Department from cost inaccuracies that may compound (high or low) over the long periods of time typical of closure, post-closure, and corrective-action FA coverage. Many facilities already employ these practices. Of course, new current-dollar third-party cost estimates are required whenever the FA cost structure changes for any reason.

Although the FA rules allow amortization of landfill unit closure and post-closure costs over the life of the facility, we encourage licensees of multi-unit facilities to amortize these costs for each unit over the life of each unit, avoiding large potential shortfalls in available closure or post-closure funds as each unit closes or if the facility closes prematurely.

We hope these policy adjustments both simplify and equilibrate the FA process for landfills. If you have any comments or suggestions, please contact me at the Permitting and Compliance Division, Community Services Bureau, Waste Management Section: voice 406.444.4725, email tstepp@state.mt.us or FAX 406.444.1374.

Sincerely,

Tim Stepp
Solid Waste Program

County

Facility & #

Closure

Finan Assur

GW Corr Meas

GW Monitoring

GW Reports

Inspections

Other:

~~City~~ City of Allen

Landfarm

Liner

Methane

O & M

Run - On



UNITED STATES
NAVY
RC - 104

OFFICE OF THE
JUDGE ADVOCATE GENERAL
NAVY
WASHINGTON, D.C.
JAN 10 1964



Montana Department of
ENVIRONMENTAL QUALITY

Marc Racicot, Governor

P.O. Box 200901 • Helena, MT 59620-0901 • (406) 444-2544 • E-mail: www.deq.state.mt.us

December 28, 1999

Shelly Any Laine
Director
Administrative Services
City of Helena
316 N. Park Avenue
Helena, Montana 59623

Dear Shelly:

The Department has reviewed the financial assurance cost estimate for corrective measures which the Department received on December 22, 1999. This letter serves as the Department's approval of the corrective measures cost estimate.

If you have any questions or need additional information please contact me at the Permitting and Compliance Division, Community Services Bureau, Waste Management Section, 444-1434.

Sincerely,

Ken Kapsi
Environmental Engineer

\\DEQ_MET_PRI\SHR\UNITSHAR\CSB\SW S\F A\CityofHelenaCorrMeas.dot

County	<u>B+C</u>
Facility & #	<u>Helena 90</u>
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

INITIALS KAC DATE 12/27/99
SOLID WASTE OUTGOING CORRESPONDENCE ROUTE SLIP

☐ **NEW APPLICATION**

Initial / Date

Mike D.
HAC
Christy
Rick T.
Jon D. / Other

☐ **NEW LICENSE**

Initial / Date

Mike D.
HAC
Karen
Christy
Rick T. / Other

☐ **HEALTH OFFICER CARD**

Initial / Date

Mike D.
Karen
Christy

☐ **INSPECTIONS**

Initial / Date

Pat C.
HAC
Karen
Rick T.

☐ **INTERIM CLOSURES**

Initial / Date

Mike D.
HAC
Karen
Christy
Rick T. / Other

☐ **CLOSURES**

Initial / Date

Mike D.
HAC
Karen
Christy
Rick T. / Other

☐ **CHANGE IN LICENSE
FOR FEE STATUS**

Initial / Date

Mike D.
HAC
Christy

☐ **COMPLAINTS**

Initial / Date

Pat C.
HAC
Karen

☐ **GROUND WATER**

Initial / Date

HAC
Pat C

☒ **GENERAL CORRESPONDENCE**

Initial / Date

Pat C. / Mike D.
HAC
Rick T.
Jon D. / Other

KAC 12/27/99

☐ **MISCELLANEOUS**

Initial / Date

FILE

Path





City of Helena
316 N. Park Avenue
Helena, Montana 59623

RECEIVED

JAN 23 1998

MONTANA
DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICES BUREAU

County	<i>Dewey & Clark</i>
Facility & #	<i>Helena 90</i>
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

January 21, 1998

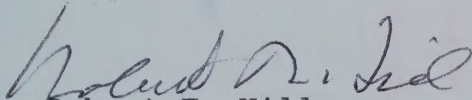
Ken Kapsi, Environmental Engineer
Solid Waste Licensing Program
Metcalf Building
PO Box 200901
Helena, MT 59620-0901

Dear Ken:

This is in response to your request for more detailed cost estimates for Post Closure and Corrective Action Financial Assurance for the City of Helena's Landfill. Attached are a revised Table 1: Post Closure Care and Monitoring Cost Estimate for the Helena Landfill, and a new Table 2: Detailed Costs for Environmental Monitoring and Reporting.

We believe these are accurate and realistic estimates.
Please notify me if you need further information.

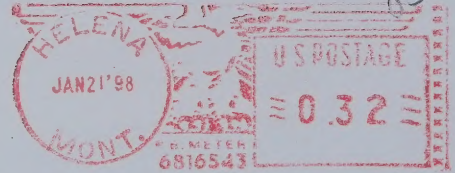
Sincerely,


Robert T. Hill
Environmental Engineer

RTH:ldw\sw\kapsi.wri



City of Helena
316 N. Park Avenue
Helena, Montana 59623



Ken Kapsi, Environmental Engineer
Solid Waste Licensing Program
PO Box 200901
Helena, MT 59620-0901





SOLID WASTE OUTGOING CORRESPONDENCE ROUTE SLIP (ONLY)☐ **NEW APPLICATION**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Cathy

Jon D.

☐ **NEW LICENSE**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Carol

Cathy

Jon D.

☐ **HEALTH OFFICER CARD**

Initial / Date

Rick T.

Carol

Cathy

☐ **INSPECTIONS**

Initial / Date

Pat C.

Nancy (Proof)

Carol

Jon D.

☐ **INTERIM CLOSURES**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Carol

Cathy

Jon D.

☐ **CLOSURES**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Carol

Cathy

Jon D.

☐ **CHANGE IN LICENSE
FOR FEE STATUS**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Cathy

☐ **COMPLAINTS**

Initial / Date

Pat C.

Nancy (Proof)

Carol (filing & DBase)

☐ **GROUND WATER**

Initial / Date

Nancy (Proof)

Pat C

☐ **GENERAL CORRESPONDENCE**

Initial / Date

Pat C.

Nancy (Proof)

Jon D. (As Needed)

Mark Steger Smith (As Needed)

RT 11-5-97 RPL
11/10/97
MS 11/6

☐ **MISCELLANEOUS**

Initial / Date

Marked

11/10/97

☐ **FILE**

DEPARTMENT OF ENVIRONMENTAL QUALITY
PERMITTING & COMPLIANCE DIVISION

Community Services Bureau
Waste Management Section

MARC RACICOT, GOVERNOR



STATE OF MONTANA

Phone: (406)444-4400
Fax: (406)444-1374

Metcalf Building
1520 E Sixth Ave
PO Box 200901
Helena, MT 59620-0901

November 10, 1997

Ted Hill
City of Helena Landfill
P.O. Box 846
Helena, MT 59623

County	Lewis & Clark
Facility & #	Helena 90
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	
2-5	

RE: COST ESTIMATE FOR CORRECTIVE ACTION FINANCIAL ASSURANCE

Dear Ted:

The Department has reviewed the estimates for corrective action costs submitted by the City of Helena Landfill. Conditional approval will be given for the estimates submitted. However, additional information must be submitted prior to full approval being granted by the Department. Once the additional information is submitted, an adjustment to the financial assurance amount may be necessary.

According to ARM 17.50.540 (4) (a), the owner or operator must have a detailed written estimate, in current dollars, of the cost of hiring a third party, to perform the corrective action in accordance with the program required under ARM 17.50.710. Based on the above cited rule, the submitted estimates do not contain sufficient detailed information for the Department to evaluate their adequacy for the purpose of establishing third party corrective action costs.

Please resubmit the cost estimates with information detailing the cost of work items necessary to implement the Department approved corrective action. Call me at 444-1434 if you have any questions or comments, or would like to schedule a date and time to meet to discuss the cost estimates.

Sincerely,

Handwritten signature of Ken Kapsi.

Ken Kapsi, P.E.
Environmental Engineer
Solid Waste Licensing Program

FAUNITSHAR\P&C\SWHELENA2.FAE

☐ **NEW APPLICATION**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Cathy

Jon D.

☐ **NEW LICENSE**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Carol

Cathy

Jon D.

☐ **HEALTH OFFICER CARD**

Initial / Date

Rick T.

Carol

Cathy

☐ **INSPECTIONS**

Initial / Date

Pat C.

Nancy (Proof)

Carol

Jon D.

☐ **INTERIM CLOSURES**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Carol

Cathy

Jon D.

☐ **CLOSURES**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Carol

Cathy

Jon D.

☐ **CHANGE IN LICENSE
FOR FEE STATUS**

Initial / Date

Rick T.

Pat C.

Nancy (Proof)

Cathy

☐ **COMPLAINTS**

Initial / Date

Pat C.

Nancy (Proof)

Carol (filing & DBase)

☐ **GENERAL CORRESPONDENCE**

Initial / Date

Pat C. / Rick T.

Nancy (Proof)

Jon D. (As Needed)

MAK S.

☐ **MISCELLANEOUS**

Initial / Date

MAILED

MAILED 11/10/97

DEPARTMENT OF ENVIRONMENTAL QUALITY

PERMITTING & COMPLIANCE DIVISION

Community Services Bureau

Waste Management Section

MARC RACICOT, GOVERNOR



STATE OF MONTANA

Phone: (406)444-4400

Fax: (406)444-1374

Metcalf Building

1520 E Sixth Ave

PO Box 200901

Helena, MT 59620-0901

November 7, 1997

Ted Hill

City of Helena Landfill

P.O. Box 846

Helena, MT 59623

RE: COST ESTIMATE FOR POST CLOSURE FINANCIAL ASSURANCE

Dear Ted:

The Department has reviewed the estimates for post closure costs submitted by the City of Helena Landfill. Conditional approval will be given for the estimates submitted. However, additional information must be submitted prior to full approval being granted by the Department. Once the additional information is submitted, an adjustment to the financial assurance amount may be necessary.

According to ARM 17.50.540 (3) (a), the owner or operator must have a detailed written estimate, in current dollars, of the cost of hiring a third party, to conduct post-closure care at municipal solid waste landfills. Based on the above cited rule, the submitted estimates do not contain sufficient detailed information for the Department to evaluate their adequacy for the purpose of establishing third party post-closure costs. Detailed below, are the Department's expectations for information that must be included in estimates of the cost of hiring a third party to conduct post closure activities.

Labor

- ▶ The number of personnel necessary for monitoring activities must be specified.

Monitoring

- ▶ The number of ground water and gas monitor wells to be sampled and the cost of analysis for each must be specified.

Please call me at 444-1434 if you have any questions or comments, or would like to schedule a date and time to meet to discuss the cost estimates.

Sincerely,

A handwritten signature in cursive script, appearing to read "Ken Kapsi".

Ken Kapsi, P.E.

Environmental Engineer

Solid Waste Licensing Program

FAUNITSHARP&CSWHELENA1.FAE

County	Lewis & Clark
Facility & #	Helena 90
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

2-5



City of Helena
316 N. Park Avenue
Helena, Montana 59623

RECEIVED

MAY 07 1997

DEQ LEGAL UNIT

May 5, 1997

M. Steger Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59620-0901

RE: Financial Assurance for Landfill Closure,
Post Closure Care and Corrective Action

Dear Mark:

The enclosed materials are an amendment to our original April 7, 1997 landfill closure submission per your request of April 11, 1997, and again on April 29, 1997.

The City of Helena, in consultation with our engineers and attorneys, does not believe those additional documents that you requested are legally required. We tender them in the earnest hope and expectation of a mutual spirit of cooperation and good faith. However, please be advised that we preserve our right to challenge this requirement in the future.

Please advise if we can be of further assistance.

Sincerely,

Kim C. Milburn, P.E.
Public Works Director

c Ted Hill, Environmental Engineer

City of Helena, Montana

MEMORANDUM

MAY 2, 1997

TO: CHUCK HANSON, CITY ENGINEER

FROM: DOUG KREBS, ENGINEERING MANAGER 

SUBJECT: CITY OF HELENA FINAL LANDFILL CLOSURE PLAN

Hydrometrics, Inc. submitted the Helena Landfill Closure Plan to the Montana Department of Health and Environmental Sciences in September 1991. Hydrometrics, Inc. designed the Closure Plan to meet all requirements set forth by the State of Montana in the Administrative Rules of Montana, Title 16, Chapter 14-Solid Waste Management, Sub-chapter 5-Refuse Disposal; and Sub-chapter 7-Proposed Groundwater Monitoring Rules for Landfills in Montana.

The engineer designed the final cover for the City of Helena Landfill according to the State of Montana Class II Landfill Closure Requirements and Recommendations (April 3, 1991). Proposed future land use, maintenance and monitoring have all been considered in the final cover design.

Maronick Construction completed the final cover elevations corrections resulting from DEQ's spring of 1994 on site inspection in October 1995. The chronological sequence of the engineering staff involvement is on file in the engineering office.

City of Helena, Montana

DEPARTMENT OF ENVIRONMENTAL QUALITY
PERMITTING & COMPLIANCE DIVISION
SOLID WASTE PROGRAM

MARC RACICOT, GOVERNOR

Metcalf Building



STATE OF MONTANA

Phone: (406)444-4323

Fax: (406)444-1374

PO Box 200901

Helena, MT 59620-0901

April 29, 1997

Kim C. Milburn, P.E.
Public Works Director
City of Helena
316 N. Park Avenue
Helena, MT 59623

County	Lewis & Clark
Facility & #	Helena 90
Closure	Landfarm
Finan Assur	Liner
GW Corr Meas	Methane
GW Monitoring	O & M
GW Reports	Run - On
Inspections	
Other:	

RE: Financial Assurance for Landfill Closure, Post Closure Care and Corrective Action

Dear Kim:

It has now been eighteen days since I notified you, in writing, of deficiencies in the City of Helena's financial assurance materials. In my April 11, 1997 letter, I also requested supplemental financial assurance information from the City of Helena. I have not heard from you since I sent you that letter.

If I do not receive acceptable financial assurance materials from the City of Helena by May 9, 1997, the City shall receive an informal Notice of Violation. If acceptable financial assurance materials are not received by May 23, 1997, the City shall receive a formal Notice of Violation. If acceptable financial assurance materials are not submitted by June 9, 1997, the City will fall subject to license revocation, injunction and civil penalties.

Sincerely,

A handwritten signature in black ink, appearing to read "M. Steger Smith".

M. Steger Smith
Program Counsel

MSS:cu

FPC WANTS A BLIND CC
TO THE MAYOR.
Do you HAVE THAT ADDRESS
?



STATE OF MONTANA

PO Box 20000
Helena, MT 59620-0000

Phone (406) 444-1212
Fax (406) 444-1214

April 28, 1997

Mr. C. M. Smith, P.E.
Public Works Director
City of Helena
515 N. Park Avenue
Helena, MT 59602

Re: Financial Assurance for Landfill Closure, Park County Land and Cemetery Association

Dear Sir:

It has now been eighteen days since I notified you in writing of delinquency in the City of Helena's financial assurance matters. In my April 11, 1997 letter I also requested appropriate financial assurance information from the City of Helena. I have not heard from you since I sent you this letter.

If I do not receive acceptable financial assurance materials from the City of Helena by May 8, 1997, the City will receive an official Notice of Violation. If acceptable financial assurance materials are not received by May 22, 1997, the City will receive a formal Notice of Violation. If acceptable financial assurance materials are not submitted by June 5, 1997, the City will file suit to become involved in litigation and civil penalties.

Sincerely,

M. Stefan Smith
Program Counsel

MSS:ca

Ronald J. Alles
Finance Officer
Phone: 406/447-8309
Fax: 406/447-8370



City- County Building
316 N. Park / P.O. Box 1724
Helena, Montana 59624

LEWIS AND CLARK COUNTY

Administrative and Financial Services

M. Steger Smith
Department of Environmental Quality
Solid Waste Program
PO Box 200901
Helena, MT 59620-0901

April 10, 1997

RECEIVED

APR 15 1997

DEQ LEGAL UNIT

Dear Mark:

This letter is in response to your phone call on April 9, 1997 requesting clarification regarding Lewis and Clark County's compliance with the Local Government Test's Public Notice Requirement (GASB 18). I have attached for your convenience the applicable GASB 18 paragraph regarding note disclosure and will address 17(a) through 17(f) (see attachment) either by reference to the financial statements or clarification in this letter.

17(a) - Page 46, paragraph 1 - Refers to "State and Federal regulations" regarding closure and postclosure care requirements. This note for the FY97 CAFR will be more specific and refer to EPA RCRA Subtitle D.

17(b) - Page 46, paragraph 2 - "and will be recognized on a pro rata basis as the remaining estimated capacity of 27,000,000...." etc.

17(c) - Page 46, paragraph 2 & 4; Page 119 - The reported liability for Scratchgravel and City-County landfills is reported on page 119 as \$212,240 and \$580,000 (\$23,607 + \$556,393), respectively. The total remaining closure/postclosure costs for the Landfills is \$1,076,000 and \$640,388, disclosed respectively on page 46.

17(d) - Page 46, paragraph 2 - Refers to the estimated remaining landfill life in years; "...expects the landfill to close in 2043." However, the disclosure notes do not refer to the engineer's estimate that "phase 1 has reached 40% of its total capacity." This omission will be corrected in future CAFR's.

17(e) - Page 46, paragraphs 2 & 5 - Refer to the County using a third-party trustee. This is not the method of financial assurance that the County has ultimately chosen and the proper



LEWIS AND CLARK COUNTY

Administrative and Financial Services

April 10, 1997

RECEIVED

APR 12 1997

CLARK COUNTY

At St. Louis
Department of Environmental Quality
Solid Waste Program
PO Box 10000
Helena, MT 59600

Dear Sirs:

This letter is in response to your phone call on April 8, 1997 requesting information regarding Lewis and Clark County's compliance with the Local Government Test's Public Finance Rating System (GLRS 18). I am attaching for your convenience the applicable GLRS 18 package regarding waste disclosure and will address 17(a) through 17(f) (see attachment) after my discussion to the financial statement or clarification in this letter.

17(a) - Page 46, paragraph 1 - Refers to "State and Federal regulations" regarding disclosure and compliance with a government. The note for the FY97 CLAR will be more specific and refer to EPA RCRA Section 106.

17(b) - Page 46, paragraph 2 - "and will be recognized on a pro rata basis as the remaining estimated capacity of 27,000,000 lbs."

17(c) - Page 46, paragraph 2 & 4; Page 119 - The reported liability for 2000 and 2001 County liability is reported on page 119 as \$412,748 and \$586,000 (\$23,600 + \$562,400) respectively. The total remaining capacity for the 1997 liability is \$1,075,000 and \$240,758, disclosed respectively on page 46.

17(d) - Page 46, paragraph 2 - Refers to the estimated remaining liability for the period "estimate that phase 1 has reached 40% of its total capacity." This omission will be corrected in future CLAR's.

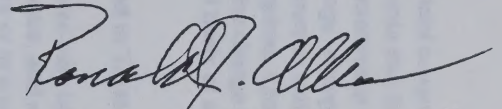
17(e) - Page 46, paragraph 2 & 5 - Refers to the County using a third-party trustee. This is not the method of financial assurance that the County has ultimately chosen and the proper

disclosures will be presented in future CAFR's. Lewis and Clark County has chosen the LGFT.

17(f) - Page 46, paragraphs 3, 4, 5, & 6 - Refer to potential changes due to inflation; but do not refer to technology or applicable laws. This omission will be corrected in future CAFR's.

I hope the items mentioned above help with your concerns regarding materials submitted with the LGFT. I think it is evident that Lewis and Clark County can more clearly disclose the required information in its financial statements and note disclosures and will do so in future statements. Thank you for your assistance, Mark, and if I can be of further assistance please give me a call.

Sincerely,


Ronald J. Alles, Chief Finance Officer
Lewis and Clark County

14. Changes in the estimated total current cost of MSWLF closure and postclosure care may occur after the date that the landfill stops accepting solid waste. These changes may include increases or decreases in costs due to inflation or deflation, changes in technology, changes in closure and postclosure care requirements, corrections of errors in estimation, and changes in the extent of environmental remediation required. Changes in these estimates should be reported in the period in which the change is probable and reasonably estimable, subject to the modified accrual basis of accounting in governmental funds, as discussed in paragraph 10.

Accounting for Assets Placed in Trust—All Fund Types and Entities

15. MSWLF owners or operators may be required to provide financial assurances for closure, postclosure care, and remediation of each landfill by placing assets with a third-party trustee or in a surety standby trust.⁶ These amounts should be reported in the fund (for example, general, special revenue, or enterprise) used to report landfill operations and be identified by a description such as "amounts held by trustee." Investment earnings on amounts set aside to finance closure and postclosure care should be reported as revenue, not as reductions of the estimated total current cost of MSWLF closure and postclosure care and related accrued liability.

Responsibility for MSWLF Closure and Postclosure Care Assumed by Another Entity

16. There may be circumstances under which a MSWLF owner or operator may transfer all or part of its responsibility for closure and postclosure care to another entity. For example, a private company may agree to provide closure and postclosure care as a part of its contract to operate a government-owned MSWLF. Owners or operators of MSWLFs should report a liability for closure and postclosure care costs whenever an obligation to bear those costs has been retained. However, because the governmental entity may be contingently liable under applicable federal, state, or local laws or regulations, it should also consider the financial capability or stability of any assuming entity to meet closure and postclosure care obligations when they are due. If it appears that the assuming entity will not be able to meet its obligations and it is probable that the MSWLF owner or operator will be required to pay closure and postclosure

care costs, then the amount of the obligation should be reported in accordance with paragraph 7 for MSWLFs reported using proprietary fund accounting or reporting, paragraph 10 for MSWLFs reported using governmental fund accounting group accounting and reporting, or paragraph 12 for MSWLFs reported using the AICPA College Guide model.

Note Disclosures—All Fund Types and Entities

17. The notes to the financial statements should disclose:

- The nature and source of landfill closure and postclosure care requirements (federal, state, or local laws or regulations).
- That recognition of a liability for closure and postclosure care costs is based on landfill capacity used to date.
- The reported liability for closure and postclosure care at the balance sheet date (if not apparent from the financial statements) and the estimated total current cost of closure and postclosure care remaining to be recognized.
- The percentage of landfill capacity used to date and estimated remaining landfill life in years.
- How closure and postclosure care financial assurance requirements, if any, are being met. Also, any assets restricted for payment of closure and postclosure care costs (if not apparent from the financial statements).
- The nature of the estimates and the potential for changes due to inflation or deflation, technology, or applicable laws or regulations.

Landfills Reported as Component Units

18. Landfills may be reported as component units. The disclosures required in this Statement should distinguish between the primary government and discretely presented component units, as discussed in GASB Statement No. 14, *The Financial Reporting Entity*, paragraph 63. Determining which landfill component unit disclosures are essential to fair presentation is a matter of professional judgment and should be done on a component unit-by-component unit basis.

EFFECTIVE DATE AND TRANSITION

19. The provisions of this Statement are effective for financial statements for periods beginning after June 15, 1993. Earlier application is encouraged.

⁶The EPA rule requires owners and operators that use surety bonds to provide financial assurances for closure and postclosure care to establish a surety standby trust fund. The owners and operators are required to make deposits directly into this standby trust fund.

DEPARTMENT OF ENVIRONMENTAL QUALITY
PERMITTING & COMPLIANCE DIVISION
SOLID WASTE PROGRAM

Metcalf Building

MARC RACICOT, GOVERNOR



STATE OF MONTANA

Phone: (406)444-4323

Fax: (406)444-1374

PO Box 200901

Helena, MT 59620-0901

February 27, 1997

RE: A general letter to all Class II Landfills in Montana who will be subject to RCRA financial assurance requirements.

Dear Sirs:

As the April 9, 1997 effective date for financial assurance requirements draws near, we at DEQ are receiving an increasing number of questions regarding the mechanics of the financial assurance provisions of RCRA Subtitle D and Montana's administrative rule 17.50.540. In an effort to answer some of these questions, and remind all of you of the deadline, we are sending this letter.

"What does my 'cost estimate' need to reflect?" There are two permissible interpretations of the regulations promulgated by EPA: First, the cost estimate must be equal to the largest "unit" (or "cell") which will ever be open during the active life of the facility, whether or not it is currently receiving waste. Second, the cost estimate must equal the total area of all "cells" that will ever be open over the active life of the facility. EPA has indicated that both of these interpretations are valid and acceptable under Federal Subtitle D regulations. Since Montana's financial assurance regimen reflects the federal scheme almost verbatim, either of the above interpretations is permissible for Montana's Class II landfills. Which of these you select, is left to your discretion.¹

"How long is my trust fund's pay-in period"? Again, the regulations allow several interpretations. The appropriate interpretation will depend, in part, upon which "cost-estimate" construction you choose. If you select the first cost estimate method, above, your pay-in period will be equal to either:

- a) The lifespan of the largest unit at the facility, whether or not it is currently receiving waste;
- or
- b) *The lifespan of the entire facility.*

If you select the second cost-estimate methodology, your pay-in period will be equal to either:

- a) The lifespan of the entire facility, where there is no phased closure; or
- b) Half the lifespan of the entire facility, assuming phased closure.

Here again, EPA has indicated that the above interpretations are valid and permissible. Please note, however, that the italicized interpretation, above, has only received verbal authorization from EPA. DEQ is now in the process of amending ARM 17.50.540 to expressly include this interpretation. EPA will therefore need to affirmatively accept or reject this interpretation prior to the effective date of April 9, 1997. Because confirmation or rejection will arrive in the eleventh hour, we recommend having a backup plan with your trustee.

¹ In almost every conceivable scenario, the "largest unit" cost estimate will be the cheapest way of structuring financial assurance. Accordingly, DEQ's proposed amendments to ARM 17.50.540 (referred to in the next paragraph) equate cost estimates to the "Class II landfill unit that the department determines to be the largest unit in the facility". If any facility wishes to base their cost estimate upon a larger area, such interpretation would be acceptable to the department.

DEPARTMENT OF ENVIRONMENTAL QUALITY
PERMITTING & COMPLIANCE DIVISION
SOLID WASTE PROGRAM

Missoula Building

STANDARD REPORT COVER SHEET



STATE OF MONTANA

TO THE GOVERNOR
SHELDON, WIT 5-20-80

DATE: 12-1-80
FILE NO: 12-1-80

February 27, 1981

RE: A permit for a Class II landfill in Montana who will be subject to RCRA financial
responsibility requirements.

Dear Sir:

As the April 1, 1982 effective date for the financial responsibility requirements was near, we at DEQ had
received an increasing number of questions regarding the requirements of the financial responsibility
provisions of RCRA (sections 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 213, 214, 215, 216, 217, 218, 219, 220, 221, 222, 223, 224, 225, 226, 227, 228, 229, 230, 231, 232, 233, 234, 235, 236, 237, 238, 239, 240, 241, 242, 243, 244, 245, 246, 247, 248, 249, 250, 251, 252, 253, 254, 255, 256, 257, 258, 259, 260, 261, 262, 263, 264, 265, 266, 267, 268, 269, 270, 271, 272, 273, 274, 275, 276, 277, 278, 279, 280, 281, 282, 283, 284, 285, 286, 287, 288, 289, 290, 291, 292, 293, 294, 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Page 2
February 27, 1997

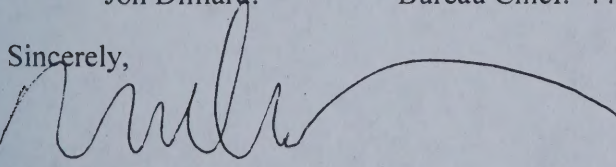
"What happens if I do not have financial assurance in place by April 9, 1997?" Failure to have financial assurance in place by the effective date will constitute a violation under the Montana Code Annotated and the Administrative Rules of Montana. Such a violation will constitute grounds for enforcement action, possibly including license revocation, injunction, or civil penalties. There are two instances where an extension will be granted beyond the April 9, 1997 deadline: (1) Those facilities which, for good cause shown, are unable to comply by the April 9, 1997 deadline, may apply to the Department for up to one year's extension of the effective date of financial assurance requirements. Such an extension will only be granted upon a showing of good cause, and only if no danger to the environment results from the extension. (2) Those facilities which qualify for, and have been granted, the "small community exemption" contained in ARM 17.50.506(16) have until October 9, 1997 to comply with financial assurance regulations.

"If I am considering using the local government test, should I wait until the Montana rule is published to begin work on my financial assurance materials?" No. The Montana ARMs covering the Local Government Test are required by State statute to be no more stringent than Federal regulations. The EPA requires that Montana DEQ enact regulations that are no less strict than the Federal regulations. Therefore, the rule promulgated by Montana will be largely identical to the Federal rule. It is to your advantage to begin amassing financial assurance materials as soon as possible. Waiting for the State rule regarding the local government test to be drafted will not be a viable basis for the hardship exemption discussed above.

The following individuals remain available at DEQ to answer your questions and help finalize financial assurance before the April 9, 1997 deadline. Please direct your inquiries accordingly:

M. Steger Smith:	Program Attorney. 444-1425.
Ken Kapsi:	Program Engineer. 444-6871.
Rick Thompson:	Licensing Lead. 444-5294.
Pat Crowley:	Acting Program Manager. 444-5294.
Jon Dilliard:	Bureau Chief. 444-2409.

Sincerely,



M. Steger Smith
Department Counsel

MSS:cu

cc: Jon Dilliard
F. Pat Crowley
Rick Thompson
Ken Kapsi
John North

**City of Helena Class II Landfill
Lewis & Clark County
License Number 90**

**Comprehensive Annual Financial Reports
For
Fiscal Years 2003
2002 (Original & Copy)
2001 – 2000 – 1999**

**ARE LOCATED ON THE
“OVERSIZE SHELF”**

**ADJACENT TO
MIKE DASILVA’S OFFICE**



City of Helena

Accounting Division
Glenn Jorgenson, Controller
316 North Park Avenue, Room 320
Helena, MT 59623
Phone: (406) 447-8415 Fax (406) 447-8434

December 29, 2004

Department of Environmental Quality
Waste Management Division
P.O. Box 200901
Helena, MT 59620-0901

RECEIVED

DEC 30 2004

Dept. of Enviro. Quality
Waste & Underground
Tank Management Bureau

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Sirs:

I have enclosed the required financial assurance reporting information as of June 30, 2004. As in the past, and as the attachments show, we have taken a conservative approach in both our audit and in this submission and we have included, in our opinion, all possible costs, including a provision for miscellaneous engineering costs for various unforeseen events (attachment A). In spite of the conservatism, we met all the necessary ratios, etc.

After the audit was printed we discovered the City inadvertently accrued one more year than necessary when calculating its liability. This will be corrected for the 2005 audit. This error is noted on attachment B also.

The City received a letter, dated April 9, 2004, requesting the City provide information regarding the cost of third-party administration of major landfill systems in case of default. Ryan Leland, City Engineer, discussed this with DEQ personnel. It was agreed that Ryan would provide this separately to DEQ. Please let me know if that does not meet the intent of the letter.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Glenn Jorgenson,
Controller/City Treasurer

cc: City Manager
Public Works Administration

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
December 21, 2004

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents demonstrating the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer, dated February 12, 2004, summarizing the City's landfill closure plan and related cost estimates as of June 30, 2004 (Attachment A).
2. The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 25.59 years (landfill closed as of 1/2000), of all possible monitoring costs adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 2004. As required by generally accepted accounting principals (GAAP), these do not include the effects of inflation. Attachment B shows the total costs with and without inflation. Also, please note that the City inadvertently included the cost for 26.59 years when computing the liability for its financial statements. The error was not caught before the financial report was printed. This error will be corrected for the fiscal year 2005 financial report.
3. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 2004 (excluding inflation) and as included in our 2004 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).
4. Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as the most recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.
5. As of June 30, 2004, the City had only one outstanding general obligation bond issue-- \$4,335,000 in Series 1997 General Obligation Bonds. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond-rating basis.

6. A copy of the independently audited Comprehensive Annual Financial Report for the latest fiscal year, prepared in accordance with (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$26,358,945 versus Total Expenditures of \$27,346,203 for a ratio of 96.39%, which is greater than or equal to 5% (Attachment E).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$3,747,746 versus Total Expenditures of \$27,346,203 for a ratio of 13.70% which is less than or equal to 20% (Attachment F).
7. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages B-4 through B-12, B-47, and D-3 through D-4.)
8. Calculations for the years ending June 30, 2003 and 2004 which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).
9. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

6. A copy of the preliminary report shall be submitted to the Board of Directors of the Corporation within 10 days of the date of the preliminary report. The Board of Directors shall have the right to request the Corporation to conduct further investigation and to report thereon.

7. This agreement shall be subject to the approval of the Board of Directors of the Corporation. The Board of Directors shall have the right to request the Corporation to conduct further investigation and to report thereon.

8. This agreement shall be subject to the approval of the Board of Directors of the Corporation. The Board of Directors shall have the right to request the Corporation to conduct further investigation and to report thereon.

9. A copy of the preliminary report shall be submitted to the Board of Directors of the Corporation within 10 days of the date of the preliminary report. The Board of Directors shall have the right to request the Corporation to conduct further investigation and to report thereon.

10. This agreement shall be subject to the approval of the Board of Directors of the Corporation. The Board of Directors shall have the right to request the Corporation to conduct further investigation and to report thereon.

11. A copy of the preliminary report shall be submitted to the Board of Directors of the Corporation within 10 days of the date of the preliminary report. The Board of Directors shall have the right to request the Corporation to conduct further investigation and to report thereon.

10. FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 2004, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Glenn Jorgenson
Certified By:

GLENN JORGENSEN, CONTROLLER
ADMINISTRATIVE SERVICES

12/29/04
Date

Subscribed and sworn to before me this 29 day of Dec, 2004.

Katherine Swindle
Notary Public for the State of Montana Katherine Swindle
Residing at Helena, MT (Lewis & Clark Co.)
My Commission Expires: 1-31-07

(SEAL)

IN REPLY TO CERTIFICATE

Received of the City of Boston, this 12th day of May, 1904.

It is hereby certified that the following is a true and correct copy of the

report of the Board of Health, made at its meeting held on the 12th day of May, 1904.

Attest my hand and the seal of the City of Boston, this 12th day of May, 1904.

12/28/04

John J. [Signature]

JOHN J. [Signature]
ALDERMAN, CITY OF BOSTON

Subscribed and sworn to before me this 12th day of May, 1904.

William [Signature]
Notary Public for the State of Massachusetts
My Commission Expires 1-1-05





Hydrometrics, Inc.
consulting scientists and engineers

A Attachment A
3020 Bozeman Avenue
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-4155
www.hydrometrics.com

February 12, 2004

Mr. Bill Michaelson
Streets and Solid Waste Supervisor
City of Helena
City/County Building
316 N. Park Ave.
Helena, MT 59623

RE: Budgets for Environmental Monitoring and Reporting and Operation and Maintenance for
Corrective Actions at the Helena Landfill for Fiscal Year 2004

Dear John:

Attached Table 1 shows the projected annual budget for the Helena Landfill for the next thirty years. Tables 2 thru 5 include details for the fiscal year 2004 estimated costs listed in the projected budget. These tables include costs for environmental monitoring and reporting costs and post-closure care costs as historically implemented. Also included are operation and maintenance (O&M) costs for the YMCA gas extraction system (operational since June 1998), Carroll College passive methane interception trench (operational since December 1999), and the groundwater extraction system (operational since June 2000).

For the environmental monitoring and reporting, this budget includes estimated costs associated with routine environmental monitoring of the landfill, but does not include unforeseen or ancillary items such as additional monitoring required by the Montana Department of Environmental Quality. We are also assuming that the statistical reports fulfill the annual reporting requirements of MDEQ. These costs do not include additional meetings and reports required by MDEQ to demonstrate the effectiveness of the corrective actions previously implemented. For budget purposes, an additional \$10,000 has been included for miscellaneous sampling and engineering for unforeseen or ancillary items such as those mentioned above. These activities will be performed at the written request of the City and will be billed in accordance with Hydrometrics Fee Schedule and Equipment and Services Rates. Although electrical costs for the YMCA gas extraction system and groundwater extraction system as well as the cap inspection and drainage maintenance are included in these cost estimates, these items are the responsibility of the City and are based on the engineer's estimate rather than actual data.

If you have any questions concerning these costs, please don't hesitate to call.

Sincerely,

Jodi Bingham, P.E.
Environmental Engineer/Chemist

Enclosures

c: Mike Wignot, Hydrometrics
John Rundquist, City of Helena

Table 1: Operation and Maintenance and Remediation Costs at the Helena Landfill

Fiscal Year	Environmental Monitoring/Reporting (Groundwater and Methane) (1)	Corrective Action YMCA GES System O&M (2)	Corrective Action CC Methane Trench O&M & Remed. (3)	Corrective Action Groundwater Ext. O&M+Remed (4)	Post Closure Care of Site Inspection, Cap & Drainage Maint. (5)	Estimated Total Annual Cost
2004	\$59,486	\$11,493	\$3,740	\$16,164	\$7,054	\$97,937
2005	\$61,568	\$11,895	\$3,871	\$16,730	\$7,301	\$101,365
2006	\$63,723	\$12,312	\$4,006	\$17,315	\$7,556	\$104,913
2007	\$65,953	\$12,742	\$4,147	\$17,921	\$7,821	\$108,585
2008	\$68,262	\$13,188	\$4,292	\$18,549	\$8,095	\$112,385
2009	\$70,651	\$13,650	\$4,442	\$19,198	\$8,378	\$116,318
2010	\$73,123	\$14,128	\$4,597	\$19,870	\$8,671	\$120,390
2011	\$75,683	\$14,622	\$4,758	\$20,565	\$8,975	\$124,603
2012	\$78,332	\$15,134	\$4,925	\$21,285	\$9,289	\$128,964
2013	\$81,073	\$15,664	\$5,097	\$22,030	\$9,614	\$133,478
2014	\$83,911	\$16,212	\$5,276	\$22,801	\$9,950	\$138,150
2015	\$86,848	\$16,779	\$5,460	\$23,599	\$10,299	\$142,985
2016	\$89,887	\$17,367	\$5,651	\$24,425	\$10,659	\$147,990
2017	\$93,033	\$17,975	\$5,849	\$25,280	\$11,032	\$153,169
2018	\$96,290	\$18,604	\$6,054	\$26,165	\$11,418	\$158,530
2019	\$99,660	\$19,255	\$6,266	\$27,080	\$11,818	\$164,079
2020	\$103,148	\$19,929	\$6,485	\$28,028	\$12,232	\$169,821
2021	\$106,758	\$20,626	\$6,712	\$29,009	\$12,660	\$175,765
2022	\$110,495	\$21,348	\$6,947	\$30,024	\$13,103	\$181,917
2023	\$114,362	\$22,095	\$7,190	\$31,075	\$13,561	\$188,284
2024	\$118,365	\$22,869	\$7,442	\$32,163	\$14,036	\$194,874
2025	\$122,507	\$23,669	\$7,702	\$33,289	\$14,527	\$201,695
2026	\$126,795	\$24,497	\$7,972	\$34,454	\$15,036	\$208,754
2027	\$131,233	\$25,355	\$8,251	\$35,660	\$15,562	\$216,060
2028	\$135,826	\$26,242	\$8,540	\$36,908	\$16,107	\$223,622
2029	\$140,580	\$27,161	\$8,839	\$38,199	\$16,670	\$231,449
2030	\$145,500	\$28,111	\$9,148	\$39,536	\$17,254	\$239,550
2031	\$150,593	\$29,095	\$9,468	\$40,920	\$17,858	\$247,934
2032	\$155,864	\$30,114	\$9,799	\$42,352	\$18,483	\$256,612
2033	\$161,319	\$31,168	\$10,142	\$43,835	\$19,130	\$265,593

30 Year Total:

\$4,957,833

(1) See Table 2 for detailed cost estimate for environmental monitoring and reporting and miscellaneous engineering for 2004.

(2) See Table 3 for detailed costs estimated for YMCA GES for 2004.

(3) See Table 4 for detailed costs estimated for CC Gas Interception Trench for 2004.

(4) See Table 5 for detailed costs estimated for Groundwater Extraction System for 2004.

(5) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2004 includes six years of inflation at 3.5%.

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

**TABLE 2: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS
AT THE CITY OF HELENA LANDFILL**

ENVIRONMENTAL MONITORING AND REPORTING				
Description	Unit	Quantity	Unit Cost	Total
Semiannual Sampling (June and December) (1)				
Labor (Sampling Technician)	hr	35	67	\$ 2,345.00
Labor (Engineer III)	hr	6	79	\$ 474.00
Labor (Data Validation Specialist)	hr	15	47	\$ 705.00
Sampling Equipment	LS	1	1000	\$ 1,000.00
Laboratory Analysis (Table 1)	each	16	545	\$ 8,712.00
Laboratory Analysis (VOC only)	each	11	242	\$ 2,662.00
Subtotal (Sum*2)				\$ 31,796.00
Semiannual Statistical Report (includes quarterly sampling)				
Labor (Engineer III)	hr	40	79	\$ 3,160.00
Labor (Project Manager)	hr	8	103	\$ 824.00
Labor (Secretary)	hr	4	43	\$ 172.00
Labor (Drafter)	hr	6	25	\$ 150.00
Supplies	LS	1	300	\$ 300.00
Subtotal (Sum*2)				\$ 9,212.00
Monthly Monitoring of Methane Probes (2)				
Labor (Sampling Technician)	hr	8	67	\$ 536.00
Labor (Engineer III)	hr	1	79	\$ 79.00
Labor (Secretary)	hr	0.5	43	\$ 21.50
Equipment	LS	1	60	\$ 70.00
Subtotal (Sum*12)				\$ 8,478.00
Miscellaneous Engineering Costs (3)	LS	1	10,000	\$ 10,000.00
Annual Total				\$ 59,486.00

(1) Assumes sampling of 13 Monitoring Wells, 11 Residential wells, and 3 QA/QC samples.

(2) Assumes monitoring of up to 40 Methane Monitoring Probes and Wells and reporting to MDEQ.

(3) Includes miscellaneous sampling and engineering requested by the City throughout the year for various unforeseen events (ie. Legal issues, unique sampling events, safety issues, etc.)

**TABLE 3: DETAILED COSTS FOR YMCA GAS EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR YMCA GAS EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost	Total	
Carbon Filter Regeneration					
Labor (Technician)	hr	6	67	\$	402.00
Labor (Engineer III)	hr	2	79	\$	158.00
Regeneration and Disposal Costs	each	2	400	\$	800.00
Subtotal				\$	1,360.00
Monthly YMCA GES Monitoring (includes stack gas sampling) (1)					
Labor (Sampling Technician)	hr	2	67	\$	134.00
Labor (Engineer III)	hr	1	79	\$	79.00
Equipment	LS	1	30	\$	30.00
Laboratory Analysis (VOC only)	each	1	255	\$	255.00
Subtotal (Sum*12)				\$	5,976.00
Annual Emmission Inventory for MDEQ					
Labor (Engineer III)	hr	8	79	\$	632.00
Supplies	LS	1	25	\$	25.00
Subtotal				\$	657.00
YMCA GES O&M Costs (2)	LS	1	3,500	\$	3,500.00
Annual Total				\$	11,493.00

- (1) Assumes sampling of 6 Gas Extraction Wells and 5 Methane Monitoring Probes.
Also includes collection and analysis of stack gas sample for VOCs.
- (2) O&M Costs include \$3,500 for blower electrical and system maintenance costs.

**TABLE 4: DETAILED COSTS FOR CARROLL COLLEGE GAS INTERCEPTION TRENCH
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR CARROLL COLLEGE GAS TRENCH				
Description	Unit	Quantity	Unit Cost	Total
Monthly Monitoring of Carroll College Passive Interception Trench				
Labor (Sampling Technician)	hr	1.5	67	\$ 100.50
Labor (Engineer III)	hr	0.5	79	\$ 39.50
Equipment	LS	1	30	\$ 30.00
Subtotal (Sum*12)				\$ 2,040.00
Quarterly Sampling of Extraction Trench Off-Gas				
Labor (Sampling Technician)	hr	1.5	67	\$ 100.50
Labor (Engineer III)	hr	0.5	79	\$ 39.50
Sampling Equipment	LS	1	30	\$ 30.00
Laboratory Analysis (VOC only)	each	1	255	\$ 255.00
Subtotal (Sum*4)				\$ 1,700.00
Annual Total O&M Costs				\$ 3,740.00

**TABLE 5: DETAILED COSTS FOR GROUNDWATER EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Quarterly Groundwater Extraction System Monitoring (March and September) (1)				
Labor (Sampling Technician)	hr	10	67	\$ 670.00
Labor (Engineer III)	hr	5	79	\$ 395.00
Labor (Data Validation Specialist)	hr	8	49	\$ 392.00
Sampling Equipment	LS	1	150	\$ 150.00
Laboratory Analysis (VOC only)	each	6	242	\$ 1,452.00
Subtotal (Sum*2)				\$ 6,118.00
GW Extraction System O&M Costs (2)	LS	1	5,000	\$ 5,000.00
Annual Total O&M Costs				\$ 11,118.00
REMEDATION COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Monthly Sampling of Groundwater Extraction System (3)				
Labor (Sampling Technician)	hr	4	67	\$ 268.00
Labor (Engineer III)	hr	0.5	79	\$ 39.50
Labor (Data Validation Specialist)	hr	0.5	49	\$ 24.50
Sampling Equipment	LS	1	25	\$ 25.00
Laboratory Analysis (VOC only)	each	2	242	\$ 484.00
Subtotal (Sum*6)				\$ 5,046.00
Annual Total Remediation Costs				\$ 5,046.00
ANNUAL TOTAL COST				\$ 16,164.00

- (1) Assumes sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.
 (2) O&M Costs include \$4,000 for electrical costs and \$1,000 for pump maintenance costs.
 (3) Assumes sampling of two surface sites and seasonal operation.

ATTACHMENT B (PAGE 1 OF 2)

**DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 2004**

				<u>WITHOUT INFLATION</u>	<u>WITH INFLATION</u>
Ongoing Costs:					
Environmental Monitoring/Reporting	61,568	*			
Postclosure Care of Site	<u>7,301</u>	*			
Total Postclosure Care/Monitoring	68,869	x 25.59 years =	1,762,358	2,845,192	
YMCA GES System O&M	11,895				
CC Methane Trench O&M	3,871				
Groundwater Extraction O&M	<u>16,730</u>				
Total Ongoing Costs/Corrective	32,496	x 25.59 years =	831,573	1,342,511	
Total Estimated Costs accrued at June 30, 2004	**		<u>\$2,593,930</u>	<u>\$4,187,703</u>	

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

** The City inadvertently accrued 26.59 year's worth of postclosure costs for the FY2004 audit. The City should have only accrued 25.59 years. The amount reported in the 2004 CAFR is \$2,695,754. This will be corrected for the 2005 CAFR.

ATTACHMENT B (PAGE 2 OF 2)

POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.50% PER YEAR
LANDFILL CLOSED IN FISCAL YEAR 2000

FISCAL		ENVIR. MONITOR REPORT	YMCA* GES SYSTEM	CC* METHANE TRENCH	GROUND-* WATER WELLS	CARE OF SITE	TOTAL
2005	1	61,568	11,895	3,871	16,730	7,301	101,365
2006	2	63,723	12,311	4,006	17,316	7,557	104,913
2007	3	65,953	12,742	4,147	17,922	7,821	108,585
2008	4	68,262	13,188	4,292	18,549	8,095	112,385
2009	5	70,651	13,650	4,442	19,198	8,378	116,319
2010	6	73,123	14,128	4,598	19,870	8,671	120,390
2011	7	75,683	14,622	4,758	20,565	8,975	124,603
2012	8	78,332	15,134	4,925	21,285	9,289	128,965
2013	9	81,073	15,663	5,097	22,030	9,614	133,478
2014	10	83,911	16,212	5,276	22,801	9,951	138,150
2015	11	86,848	16,779	5,460	23,599	10,299	142,985
2016	12	89,887	17,366	5,652	24,425	10,659	147,990
2017	13	93,033	17,974	5,849	25,280	11,032	153,169
2018	14	96,290	18,603	6,054	26,165	11,418	158,530
2019	15	99,660	19,254	6,266	27,081	11,818	164,079
2020	16	103,148	19,928	6,485	28,029	12,232	169,822
2021	17	106,758	20,626	6,712	29,010	12,660	175,765
2022	18	110,495	21,348	6,947	30,025	13,103	181,917
2023	19	114,362	22,095	7,190	31,076	13,562	188,284
2024	20	118,365	22,868	7,442	32,163	14,036	194,874
2025	21	122,507	23,669	7,702	33,289	14,527	201,695
2026	22	126,795	24,497	7,972	34,454	15,036	208,754
2027	23	131,233	25,354	8,251	35,660	15,562	216,061
2028	24	135,826	26,242	8,540	36,908	16,107	223,623
2029	25	140,580	27,160	8,839	38,200	16,671	231,450
2030	26	145,500	28,111	9,148	39,537	17,254	239,550
		2,543,565	491,419	159,923	691,168	301,627	4,187,703

*CORRECTIVE ACTIONS

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2004**

ATTACHMENT C

REVENUE:	<u>FY 2004</u>
GENERAL FUND	\$10,478,424
SPECIAL REVENUE FUNDS	6,760,272
DEBT SERVICE FUNDS	2,881,184
CAPITAL PROJECTS FUNDS	372,053
ENTERPRISE FUNDS	13,723,254
INTERNAL SERVICE NON-OPERATING, NET	<u>22,977</u>
TOTAL REVENUE	\$34,238,164
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$14,722,411
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	831,573
POST-CLOSURE	<u>1,762,358</u>
SUBTOTAL LANDFILL	2,593,930
UNDERGROUND TANKS (ONE)	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>2,611,430</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$12,110,980

SOURCE: CAFR JUNE 30, 2004

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2004
(WITH INFLATION)**

ATTACHMENT D

REVENUE:	<u>FY 2004</u>
GENERAL FUND	\$10,478,424
SPECIAL REVENUE FUNDS	6,760,272
DEBT SERVICE FUNDS	2,881,184
CAPITAL PROJECTS FUNDS	372,053
ENTERPRISE FUNDS	13,723,254
INTERNAL SERVICE NON-OPERATING, NET	<u>22,977</u>
TOTAL REVENUE	\$34,238,164
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$14,722,411
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,342,511
POST-CLOSURE	<u>2,845,192</u>
SUBTOTAL LANDFILL	4,187,703
UNDERGROUND TANKS - ONE	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>4,205,203</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$10,517,208

SOURCE: CAFR JUNE 30, 2004

CITY OF HELONA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2004
(WITH INFLATION)

ATTACHMENT D

REVENUE:

FY 2004

210,418,434
6,780,373
2,084,184
312,058
18,123,254
23,917

GENERAL FUND
SPECIAL REVENUE FUNDS
DEBT SERVICE FUNDS
CAPITAL PROJECTS FUNDS
ENTERPRISE FUNDS
INTERNAL SERVICE NON-OPT-OUT, NET

234,336,164

TOTAL REVENUE

43%

THREE PERCENTAGE

24,123,417

MAXIMUM COVERAGE

1,341,271
2,800,100
4,507,100
11,507

ENVIRONMENTAL OBLIGATION
CORRECTIVE ACTION
POST-CLOSURE
SUBTOTAL LANDFILL
UNDERWRITING TAKE - ONE

8,209,800

TOTAL ENVIRONMENTAL OBLIGATIONS

110,517,100

MAXIMUM COVERAGE OVER OBLIGATIONS

SCHEMATIC - DATE JUNE 30, 2004

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 2004**

ATTACHMENT E**CASH AND SECURITIES:**

GENERAL FUND	\$2,858,814
SPECIAL REVENUE FUNDS	5,175,707
DEBT SERVICE FUNDS	4,975,092
DEBT SERVICE FUNDS - RESTRICTED	1,092,994
ENTERPRISE FUNDS	7,892,378
ENTERPRISE FUNDS - RESTRICTED	2,688,121
INTERNAL SERVICE FUNDS	1,675,839
TOTAL CASH AND SECURITIES	\$26,358,945

EXPENDITURES/EXPENSES:

GENERAL FUND	\$10,067,731
LESS CAPITAL OUTLAY	(326,226)
SPECIAL REVENUE FUNDS	9,659,665
LESS CAPITAL OUTLAY	(4,019,263)
DEBT SERVICE FUNDS	1,824,500
ENTERPRISE FUNDS	12,884,210
LESS DEPRECIATION	(2,879,863)
ENTERPRISE NON-OPERATING, NET	135,449
TOTAL EXPENDITURES/EXPENSES	\$27,346,203

**CASH AS A PERCENT OF TOTAL
EXPENDITURES/EXPENSES**

96.39%

SOURCE: CAFR JUNE 30, 2004

**CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 2004**

ATTACHMENT F**DEBT SERVICE:**

GENERAL FUND	\$ -
SPECIAL REVENUE FUNDS	-
DEBT SERVICE FUNDS	1,824,500
CAPITAL PROJECT FUNDS	-
ENTERPRISE FUNDS	1,923,246
INTERNAL SERVICE FUNDS	-
TOTAL DEBT SERVICE	\$ 3,747,746

EXPENDITURES/EXPENSES:

GENERAL FUND	\$10,067,731
LESS CAPITAL OUTLAY	(326,226)
SPECIAL REVENUE FUNDS	9,659,665
LESS CAPITAL OUTLAY	(4,019,263)
DEBT SERVICE FUNDS	1,824,500
ENTERPRISE FUNDS	12,884,210
LESS DEPRECIATION	(2,879,863)
ENTERPRISE NON-OPERATING, NET	<u>135,449</u>
TOTAL EXPENDITURES/EXPENSES	\$27,346,203

DEBT SERVICE AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	13.70%
---	---------------

SOURCE: CAFR JUNE 30, 2004

**OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 2003 AND 2004**

ATTACHMENT G

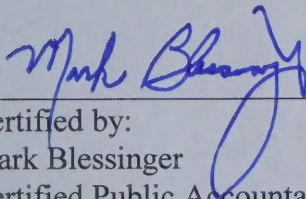
REVENUE:	<u>FY 2003</u>	<u>FY 2004</u>
GENERAL FUND	\$12,027,790	\$10,478,424
SPECIAL REVENUE FUNDS	2,683,457	6,760,272
DEBT SERVICE FUNDS	2,524,091	2,881,184
CAPITAL PROJECTS FUNDS	245,260	372,053
ENTERPRISE FUNDS	14,687,530	13,723,254
INTERNAL SERVICE NON-OPERATING, NET	<u>31,277</u>	<u>22,977</u>
TOTAL REVENUE	\$32,199,405	\$34,238,164
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$11,618,805	\$10,067,731
LESS CAPITAL OUTLAY	(23,778)	(326,226)
SPECIAL REVENUE FUNDS	2,093,592	9,659,665
LESS CAPITAL OUTLAY	(310,206)	(4,019,263)
DEBT SERVICE FUNDS	1,733,899	1,824,500
ENTERPRISE FUNDS	14,453,374	12,884,210
LESS DEPRECIATION	(2,741,134)	(2,879,863)
ENTERPRISE NON-OPERATING, NET	<u>51,402</u>	<u>135,449</u>
TOTAL EXPENDITURES/EXPENSES	<u>26,875,954</u>	<u>27,346,203</u>
DIFFERENCE	\$5,323,451	\$6,891,961
AS A PERCENT OF TOTAL REVENUES	16.53%	20.13%

SOURCE: CAFR JUNE 30, 2003 and JUNE 30, 2004

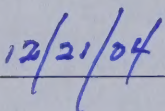
CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
December 21, 2004

ATTACHMENT H

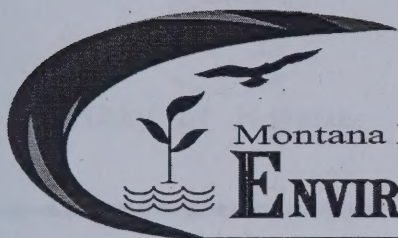
I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 2003 and 2004.



Certified by:
Mark Blessinger
Certified Public Accountant
Galusha, Higgins, & Galusha, PC
Helena, Montana



Date



Montana Department of
ENVIRONMENTAL QUALITY

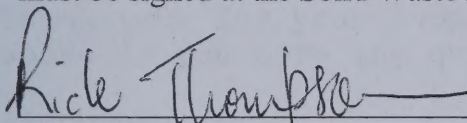
MEMO

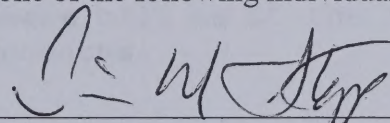
TO: Ed Thamke - Waste & Underground Tank Management Bureau
FROM: Jan Sensibaugh - Director
DATE: May 10, 2004

SUBJECT: **LANDFILL FINANCIAL ASSURANCE RELEASES**

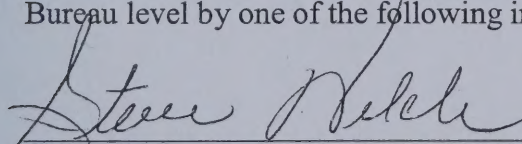
The release of financial assurance (FA) for landfills is regularly required when the FA mechanism is either updated and replaced or when the activity that is guaranteed by the FA mechanism is completed. Two Department FA release approvals are required: one for the return of the original FA mechanism to the issuer and another for the release of a solid waste licensee from its obligation to provide FA after the Department determines that the licensee has satisfied particular closure, post-closure, or corrective action requirements for the site.

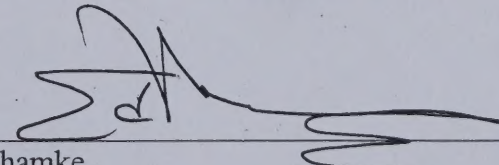
The required Department approval for landfill FA mechanism replacement or return to the issuer must be signed at the Solid Waste Program level by one of the following individuals:


Rick Thompson
Supervisor
Waste Management Section

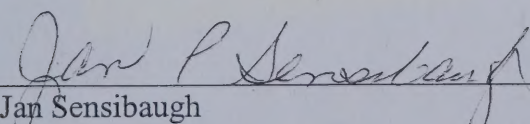

Tim Stepp
Engineer
Solid Waste Program

The required Department approval for the licensee Request for Release from partial or full landfill FA liability upon final performance of the guaranteed activity must be signed at the Bureau level by one of the following individuals:


Steve Welch
Administrator
Permitting & Compliance Division


Ed Thamke
Bureau Chief
Waste & Underground Tank Management

Any request by the Department for cash pay-out to a standby trust from any landfill FA mechanism due to default or notice of cancellation must be approved by the Department Director:


Jan Sensibaugh

Date: May 12, 2004



City of Helena

Accounting Division
Glenn Jorgenson, Controller
316 North Park Avenue, Room 320
Helena, MT 59623
Phone: (406) 447-8415 Fax (406) 447-8434

January 9, 2003

TO WHOM IT MAY CONCERN:

Enclosed is a copy of the City of Helena's Comprehensive Annual Financial Report for the period ending June 30, 2002.

You are presently on our distribution list due to bond or grantor requirements, or per your request. If you no longer find it necessary to receive our annual report, please notify us so that your name can be removed from the list.

If you wish to continue to receive the reports, but it has been sent to the attention of the wrong individual or to the wrong location, please let me know.

Thank you for your cooperation. Please call me at the number above if you have any questions or concerns.

Sincerely,

Glenn Jorgenson
City Controller/Treasurer

See
oversize
shelf.

RECEIVED ^{BS}

JAN 14 2003

MONTANA
DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICES BUREAU

Accounting Division
City of Helena, Montana
315 North Park Avenue, Room 310
Helena, MT 59601
Phone: (406) 443-2111 (406) 443-2421



City of Helena

January 8, 2003

TO WHOM IT MAY CONCERN:

Enclosed is a copy of the City of Helena's Comprehensive Annual
Financial Report for the period ending June 30, 2002.

You are presently on our distribution list due to bond or financial
requirements. If you no longer wish to
receive our annual report, please notify us so that
your name can be removed from the list.

If you wish to continue to receive the report, but do not wish
sent to the attention of the wrong individual or to the wrong
location, please let me know.

Thank you for your cooperation. Please call me at the number
above if you have any questions or comments.

Sincerely,

Glenn Johnson
City Controller/Treasurer

RECEIVED

JAN 14 2003

DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICE BUREAU
MONTANA



City of Helena
316 N. Park Avenue
Helena, Montana 59623

Deq Metcalf Legal

DEC 21 2000

PO Box 200901

December 19, 2000

M. Steger Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59620-0901

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Mark:

I have enclosed the required financial assurance reporting information as of June 30, 2000. This is being submitted within the 180-day reporting period deadline.

As the attachments show, we have taken a very conservative approach in both our audit and in this submission. We have included, in our opinion, all possible costs including a contingency amount for the unanticipated or omitted. Since final closure status was granted during fiscal year 2000, we have included all ongoing costs for a period of thirty years subsequent to the balance sheet date. I hope you agree this is a very conservative approach. In spite of the conservatism, we met all the necessary ratios, etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Shelly Ann Laine, Director
ADMINISTRATIVE SERVICES

cc: City Manager
Public Works Admin.

Gas Metcalf Legal

DEC 2 1 2000

PO Box 200901

December 19, 2000



M. Steyer Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59602-0901

RE: Financial Assurance for Landfill Closure Post Closure and Corrective Action

Dear Mark:

I have enclosed the requested financial assurance reporting information as of June 30, 2000. This is being submitted within the 180-day reporting period deadline.

As the attachments show, we have taken a very conservative approach in both our audit and in the assumptions. We have included, in our opinion, all possible costs including a contingency amount for the unanticipated or omitted. Since final closure status was granted during fiscal year 2000, we have included all ongoing costs for a period of thirty years subsequent to the balance sheet date. I hope you agree this is a very conservative approach. In spite of the conservatism, we met all the necessary ratios etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Shelby Ann Lane, Director
ADMINISTRATIVE SERVICES

cc: City Manager
Public Works Admin



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 19, 2000

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents demonstrating the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer summarizing the City's landfill closure plan and related cost estimates as of June 30, 2000 (but dated August 9, 2000). (Attachment A) Please note that the engineer's 30 year total does not include the fiscal year 2001. The 30-year, grand total is \$3,808,595 (\$3,668,625 + \$139,970).

The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 30 years, of all possible monitoring adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 2000. As required by GAAP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 2000 (excluding inflation) and as included in our 2000 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.

3. As of June 30, 2000, the City had only one outstanding general obligation bond issue--\$3,140,000 in Series 1997 General Obligation Bonds. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond-rating basis.



City of Helena
316 N. Park Avenue
Helena, Montana 59601

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 19, 2000

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCMA Article D. Attached, and incorporated by this reference, are the following documents demonstrating the City's compliance with the requirements of the Local Government Financial Test.

A letter from the City of Helena's consultant/engineer summarizing the City's landfill closure plan and related cost estimates as of June 30, 2000 (but dated August 2, 2000). (Attachment A) Please note that the engineer's 30-year total does not include the fiscal year 2001. The 30-year, grand total is \$3,808,597 (\$3,668,525 + \$139,970).

The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 30 years, of all possible monitoring adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 2000. As required by GAAP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

A computation of the 41% relative size threshold, which accounts for all environmental liabilities assessed using financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 2000 (excluding inflation) and as included in our 2000 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Tannish Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.

As of June 30, 2000, the City had only one outstanding general obligation bond issue--\$7,140,000 in Series 1997 General Obligation Bonds. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond-rating basis.

4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$20,266,608 versus Total Expenditures of \$24,970,896 for a ratio of 81.16% which is greater than or equal to .05 (Attachment E).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$2,972,610 versus Total Expenditures of \$24,970,896 for a ratio of 11.90% which is less than or equal to .20 (Attachment F).
5. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages 2, 9, 38, 85 and 89.)
6. Calculations for the years ending June 30, 1999 and 2000 which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).
7. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Principles (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galshe.

A. This document demonstrates compliance with the liquidity ratio test by showing Cash and Securities of \$10,344,608 versus Total Liabilities of \$14,370,841 for a ratio of 71.1% which is greater than or equal to 65 (Attachment B).

B. This document demonstrates compliance with the debt service ratio test by showing Annual Debt Service of \$1,215,810 versus Total Earnings of \$1,370,884 for a ratio of 11.9% which is less than or equal to 20 (Attachment C).

C. A copy of the City of Atlanta's Comprehensive Annual Financial Report with disclosure, with a view to public notice, all closure, pay closure and corrective action made for which the City is using the financial test. See pages 2, 3, 4, 5, 6 and 7.

D. Calculations for the years ending June 30, 1995 and 2004 which demonstrate that the City has not operated at a deficit of 25 or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment D).

E. A special report signed by Mark Blanton, CPA, Controller, dated the date recorded in the Chief Financial Officer's letter, agrees with the data in the audited financial statements (Attachment E).

Hydrometrics, Inc.
FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 2000, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Shelly Ann Laine
Certified By:
SHELLY ANN LAINE, DIRECTOR
ADMINISTRATIVE SERVICES

December 19, 2000
Date

Subscribed and sworn to before me this 19th day of December, 2000.

Katherine Swindle
Notary Public for the State of Montana
Residing at Helena
My Commission Expires: 1-30-03

(SEAL)

FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;

2. As of June 30, 2000, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of PIA insurance;

3. Has not operated at a deficit equal to five percent or more of total annual revenues in each of the past two fiscal years (Attachment C).

James P. Rizzo
 Mayor

Shelly Ann Laine
 Certified by:
 SHELLEY ANN LAINE, DIRECTOR
 ADMINISTRATIVE SERVICES

Witnessed and sworn to before me this 19th day of January, 2001.

Shelly Ann Laine
 Notary Public for the State of Montana
 My Commission Expires: 1/20/03





Hydrometrics, Inc.[®]

consulting scientists, engineers, and contractors

ATTACHMENT A

2727 Airport Road
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-1252 E. Bldg.
(406) 443-0760 S. Bldg.
(406) 443-4155 W. Bldg.
www.hydrometrics.com

August 9, 2000

Ms. Shelly Laine
City of Helena
City/County Building
316 N. Park Ave.
Helena, MT 59623

RE: Budgets for Helena Landfill for Fiscal Year 2001

Dear Shelly:

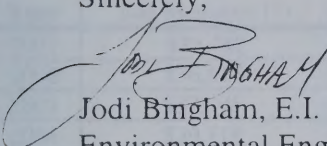
Per your request, I have redone the budget numbers for fiscal year 2001 and removed the \$35,000 contingency to upgrade the groundwater extraction system. During July of this year, we demonstrated to MDEQ that the existing system functions adequately and no upgrades will be needed. The remaining budget numbers are the same as were presented in my letter to Lenora Wiefriech dated February 29, 2000.

Attached Table 1 shows the projected annual budget for the Helena Landfill for the thirty years following closure of the landfill. Tables 2, 3, 4, and 5 include detailed cost estimates for all costs listed in the projected budget. These tables include costs for environmental monitoring and reporting costs and post-closure care costs as historically implemented. Also included are operation and maintenance (O&M) costs for the YMCA gas extraction system (operational since June 1998), Carroll College passive methane interception trench (operational since December 1999), and the groundwater extraction system (operational since June 2000).

For the environmental monitoring and reporting, this budget includes all foreseen costs associated with routine environmental monitoring of the landfill. We are also assuming that the statistical reports fulfill the annual reporting requirements of MDEQ. For the corrective actions recently implemented, O&M costs are based on engineers' estimates and are very preliminary. In addition, based on first year operations, the Carroll College interception trench may need to be upgraded to meet MDEQ requirements. An engineering estimate for this additional work has been included as a contingency cost. Although electrical costs for the YMCA GES and groundwater extraction system as well as the cap inspection and drainage maintenance are included in these cost estimates, these items are the responsibility of the City and are based on the engineer's preliminary estimate rather than actual data. These costs do not include additional monitoring, meetings, reports, or system adaptations required by MDEQ to demonstrate the effectiveness of the systems.

If you have any questions concerning these costs, please don't hesitate to call.

Sincerely,

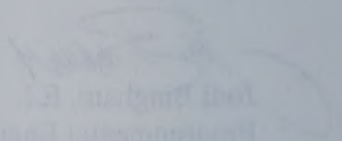

Jodi Bingham, E.I.
Environmental Engineer/Chemist

Attachments

c: John Rundquist, Public Works Director

If you have any questions concerning these orders, please don't hesitate to call.

Sincerely,


John R. Kunkin, Jr.
Commissioner, Department of Transportation

Attachment

cc: John R. Kunkin, Jr., Public Works Director

Table 1: Operation and Maintenance and Remediation Costs at the Helena Landfill

Fiscal Year	Environmental Monitoring/Reporting (Groundwater and Methane) (1)	Corrective Action YMCA GES System O&M (2)	Corrective Action CC Methane Trench O&M & Remed. (3)	Corrective Action Groundwater Ext. O&M+Remed (4)	Post Closure Care of Site Inspection, Cap & Drainage Maint. (5)	Estimated Total Annual Cost
2001	\$35,282	\$8,618	\$72,131	\$18,395	\$5,544	\$139,970
2002	\$36,517	\$8,920	\$4,793	\$19,039	\$5,738	\$75,006
2003	\$37,795	\$9,232	\$4,961	\$19,705	\$5,939	\$77,632
2004	\$39,118	\$9,555	\$5,134	\$20,395	\$6,147	\$80,349
2005	\$40,487	\$9,889	\$5,314	\$21,109	\$6,362	\$83,161
2006	\$41,904	\$10,235	\$5,500	\$21,847	\$6,585	\$86,072
2007	\$43,371	\$10,594	\$5,693	\$22,612	\$6,815	\$89,084
2008	\$44,889	\$10,965	\$5,892	\$23,404	\$7,054	\$92,202
2009	\$46,460	\$11,348	\$6,098	\$24,223	\$7,300	\$95,429
2010	\$48,086	\$11,745	\$6,312	\$25,070	\$7,556	\$98,769
2011	\$49,769	\$12,157	\$6,532	\$25,948	\$7,820	\$102,226
2012	\$51,511	\$12,582	\$6,761	\$26,856	\$8,094	\$105,804
2013	\$53,314	\$13,022	\$6,998	\$27,796	\$8,377	\$109,507
2014	\$55,179	\$13,478	\$7,243	\$28,769	\$8,671	\$113,340
2015	\$57,111	\$13,950	\$7,496	\$29,776	\$8,974	\$117,307
2016	\$59,110	\$14,438	\$7,759	\$30,818	\$9,288	\$121,413
2017	\$61,178	\$14,943	\$8,030	\$31,897	\$9,613	\$125,662
2018	\$63,320	\$15,467	\$8,311	\$33,013	\$9,950	\$130,060
2019	\$65,536	\$16,008	\$8,602	\$34,169	\$10,298	\$134,612
2020	\$67,830	\$16,568	\$8,903	\$35,364	\$10,658	\$139,324
2021	\$70,204	\$17,148	\$9,215	\$36,602	\$11,031	\$144,200
2022	\$72,661	\$17,748	\$9,537	\$37,883	\$11,417	\$149,247
2023	\$75,204	\$18,369	\$9,871	\$39,209	\$11,817	\$154,471
2024	\$77,836	\$19,012	\$10,217	\$40,581	\$12,231	\$159,877
2025	\$80,560	\$19,678	\$10,574	\$42,002	\$12,659	\$165,473
2026	\$83,380	\$20,366	\$10,944	\$43,472	\$13,102	\$171,264
2027	\$86,298	\$21,079	\$11,327	\$44,993	\$13,560	\$177,259
2028	\$89,319	\$21,817	\$11,724	\$46,568	\$14,035	\$183,463
2029	\$92,445	\$22,581	\$12,134	\$48,198	\$14,526	\$189,884
2030	\$95,680	\$23,371	\$12,559	\$49,885	\$15,035	\$196,530

30 Year Total:

\$3,668,625

(1) See Table 2 for detailed cost estimate for environmental monitoring and reporting for 2001.

(2) See Table 3 for detailed costs estimated for YMCA GES for 2001.

(3) See Table 4 for detailed costs estimated for CC Gas Interception Trench for 2001.

(4) See Table 5 for detailed costs estimated for Groundwater Extraction System for 2001.

(5) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2001 includes three years of inflation at 3.5%.

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

**TABLE 2: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS
AT THE CITY OF HELENA LANDFILL**

ENVIRONMENTAL MONITORING AND REPORTING				
Description	Unit	Quantity	Unit Cost	Total
Semiannual Sampling (June and December) (1)				
Labor (Sampling Technician)	hr	35	41	\$ 1,435.00
Labor (Engineer II)	hr	10	62	\$ 620.00
Labor (Data Validation Specialist)	hr	15	41	\$ 615.00
Sampling Equipment	LS	1	450	\$ 450.00
Laboratory Analysis (Table 1)	each	12	425	\$ 5,100.00
Laboratory Analysis (VOC only)	each	15	175	\$ 2,625.00
Subtotal (Sum*2)				\$ 21,690.00
Semiannual Statistical Report (includes quarterly sampling)				
Labor (Engineer for stat report)	hr	40	62	\$ 2,480.00
Labor (Project Manager)	hr	10	82	\$ 820.00
Labor (Secretary)	hr	5	40	\$ 200.00
Labor (Drafter)	hr	5	46	\$ 230.00
Subtotal (Sum*2)				\$ 7,460.00
Monthly Monitoring of Methane Probes (includes YMCA GES monitoring) (2)				
Labor (Sampling Technician)	hr	8	42	\$ 336.00
Labor (Project Manager)	hr	1	80	\$ 80.00
Labor (Secretary)	hr	0.5	40	\$ 20.00
Equipment	LS	1	75	\$ 75.00
Subtotal (Sum*12)				\$ 6,132.00
Annual Total				\$ 35,282.00

(1) Assumes sampling of 13 Monitoring Wells and 11 Residential wells.
(also includes 3 QA/QC samples)

(2) Assumes monitoring of up to 40 Methane Monitoring Probes and Wells.

TABLE 1: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS
AT THE CITY OF HELENA LANDFILL

ENVIRONMENTAL MONITORING AND REPORTING				
Description	Unit	Quantity	Unit Cost	Total
2-Minimum Sampling (June and December) (1)				
Lab Fee (Sampling Technician)	hr	25	\$1	\$25.00
Lab Fee (Analyst II)	hr	10	\$42	\$420.00
Lab Fee (Lab Assistant Specialist)	hr	15	\$1	\$15.00
Sampling Equipment	LS	1	450	450.00
Lab Fee (Analyst (Table 1))	each	15	475	7,125.00
Lab Fee (Analyst (VQC only))	each	15	175	2,625.00
Subtotal (Sum 2)				\$7,635.00
3-Minimum Statistical Report (includes quarterly sampling)				
Lab Fee (Analyst for stat report)	hr	40	\$42	\$1,680.00
Lab Fee (Project Manager)	hr	10	\$42	\$420.00
Lab Fee (Secretary)	hr	2	\$40	\$80.00
Lab Fee (Driver)	hr	2	\$40	\$80.00
Subtotal (Sum 3)				\$2,260.00
4-Minimum Monitoring of Methane Probes (includes TSCA 615 monitoring) (2)				
Lab Fee (Sampling Technician)	hr	4	\$1	\$4.00
Lab Fee (Project Manager)	hr	1	\$40	\$40.00
Lab Fee (Secretary)	hr	0.5	\$40	\$20.00
Equipment	LS	1	75	75.00
Subtotal (Sum 4)				\$139.00
Annual Total				\$10,034.00

(1) Assumes sampling of 13 monitoring wells and 11 Residential wells
(also includes 5 QVQC samples)
(2) Assumes monitoring of up to 40 methane monitoring probes and wells

**TABLE 3: DETAILED COSTS FOR YMCA GAS EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENANCE COSTS FOR YMCA GAS EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Carbon Filter Regeneration					
Labor (Technician)	hr	10	41	\$	410.00
Labor (Engineer II)	hr	5	62	\$	310.00
Regeneration and Disposal Costs	each	2	450	\$	900.00
Subtotal				\$	1,620.00
Semi-Monthly YMCA GES Monitoring (includes stack gas sampling) (1)					
Labor (Sampling Technician)	hr	4.5	42	\$	189.00
Labor (Project Manager)	hr	0.5	80	\$	40.00
Equipment	LS	0.5	75	\$	37.50
Laboratory Analysis (VOC only)	each	1	150	\$	150.00
Subtotal (Sum*12)				\$	4,998.00
YMCA GES O&M Costs (2)	LS	1	2,000	\$	2,000.00
Annual Total				\$	8,618.00

(1) Assumes sampling of 6 Gas Extraction Wells and 5 Methane Monitoring Probes.

Also includes collection and analysis of stack gas sample for VOCs.

(2) O&M Costs include \$2,000 for blower electrical and maintenance costs.

TABLE 3 DETAILED COSTS FOR YMCA GAS EXTRACTION SYSTEM
AT THE CITY OF BELLEVILLE CASINALE

OPERATION AND MAINTENANCE COSTS FOR YMCA GAS EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Station 1 Gas Registration				
Station 1 (Technician)	hr	10	41	410.00
Station 2 (Technician)	hr	3	63	189.00
Station 3 and 4 (Technician)	hr	1	150	150.00
Subtotal				749.00
Station 5 (Technician)	hr	4.5	41	184.50
Station 6 (Technician)	hr	0.5	40	20.00
Station 7 (Technician)	hr	0.5	32	16.00
Station 8 (Technician)	hr	1	120	120.00
Subtotal				240.50
Station 9 (Technician)	hr	1.5	15	22.50
Station 10 (Technician)	hr	1.5	15	22.50
Station 11 (Technician)	hr	1.5	15	22.50
Station 12 (Technician)	hr	1.5	15	22.50
Station 13 (Technician)	hr	1.5	15	22.50
Station 14 (Technician)	hr	1.5	15	22.50
Station 15 (Technician)	hr	1.5	15	22.50
Station 16 (Technician)	hr	1.5	15	22.50
Station 17 (Technician)	hr	1.5	15	22.50
Station 18 (Technician)	hr	1.5	15	22.50
Station 19 (Technician)	hr	1.5	15	22.50
Station 20 (Technician)	hr	1.5	15	22.50
Station 21 (Technician)	hr	1.5	15	22.50
Station 22 (Technician)	hr	1.5	15	22.50
Station 23 (Technician)	hr	1.5	15	22.50
Station 24 (Technician)	hr	1.5	15	22.50
Station 25 (Technician)	hr	1.5	15	22.50
Station 26 (Technician)	hr	1.5	15	22.50
Station 27 (Technician)	hr	1.5	15	22.50
Station 28 (Technician)	hr	1.5	15	22.50
Station 29 (Technician)	hr	1.5	15	22.50
Station 30 (Technician)	hr	1.5	15	22.50
Station 31 (Technician)	hr	1.5	15	22.50
Station 32 (Technician)	hr	1.5	15	22.50
Station 33 (Technician)	hr	1.5	15	22.50
Station 34 (Technician)	hr	1.5	15	22.50
Station 35 (Technician)	hr	1.5	15	22.50
Station 36 (Technician)	hr	1.5	15	22.50
Station 37 (Technician)	hr	1.5	15	22.50
Station 38 (Technician)	hr	1.5	15	22.50
Station 39 (Technician)	hr	1.5	15	22.50
Station 40 (Technician)	hr	1.5	15	22.50
Station 41 (Technician)	hr	1.5	15	22.50
Station 42 (Technician)	hr	1.5	15	22.50
Station 43 (Technician)	hr	1.5	15	22.50
Station 44 (Technician)	hr	1.5	15	22.50
Station 45 (Technician)	hr	1.5	15	22.50
Station 46 (Technician)	hr	1.5	15	22.50
Station 47 (Technician)	hr	1.5	15	22.50
Station 48 (Technician)	hr	1.5	15	22.50
Station 49 (Technician)	hr	1.5	15	22.50
Station 50 (Technician)	hr	1.5	15	22.50
Station 51 (Technician)	hr	1.5	15	22.50
Station 52 (Technician)	hr	1.5	15	22.50
Station 53 (Technician)	hr	1.5	15	22.50
Station 54 (Technician)	hr	1.5	15	22.50
Station 55 (Technician)	hr	1.5	15	22.50
Station 56 (Technician)	hr	1.5	15	22.50
Station 57 (Technician)	hr	1.5	15	22.50
Station 58 (Technician)	hr	1.5	15	22.50
Station 59 (Technician)	hr	1.5	15	22.50
Station 60 (Technician)	hr	1.5	15	22.50
Station 61 (Technician)	hr	1.5	15	22.50
Station 62 (Technician)	hr	1.5	15	22.50
Station 63 (Technician)	hr	1.5	15	22.50
Station 64 (Technician)	hr	1.5	15	22.50
Station 65 (Technician)	hr	1.5	15	22.50
Station 66 (Technician)	hr	1.5	15	22.50
Station 67 (Technician)	hr	1.5	15	22.50
Station 68 (Technician)	hr	1.5	15	22.50
Station 69 (Technician)	hr	1.5	15	22.50
Station 70 (Technician)	hr	1.5	15	22.50
Station 71 (Technician)	hr	1.5	15	22.50
Station 72 (Technician)	hr	1.5	15	22.50
Station 73 (Technician)	hr	1.5	15	22.50
Station 74 (Technician)	hr	1.5	15	22.50
Station 75 (Technician)	hr	1.5	15	22.50
Station 76 (Technician)	hr	1.5	15	22.50
Station 77 (Technician)	hr	1.5	15	22.50
Station 78 (Technician)	hr	1.5	15	22.50
Station 79 (Technician)	hr	1.5	15	22.50
Station 80 (Technician)	hr	1.5	15	22.50
Station 81 (Technician)	hr	1.5	15	22.50
Station 82 (Technician)	hr	1.5	15	22.50
Station 83 (Technician)	hr	1.5	15	22.50
Station 84 (Technician)	hr	1.5	15	22.50
Station 85 (Technician)	hr	1.5	15	22.50
Station 86 (Technician)	hr	1.5	15	22.50
Station 87 (Technician)	hr	1.5	15	22.50
Station 88 (Technician)	hr	1.5	15	22.50
Station 89 (Technician)	hr	1.5	15	22.50
Station 90 (Technician)	hr	1.5	15	22.50
Station 91 (Technician)	hr	1.5	15	22.50
Station 92 (Technician)	hr	1.5	15	22.50
Station 93 (Technician)	hr	1.5	15	22.50
Station 94 (Technician)	hr	1.5	15	22.50
Station 95 (Technician)	hr	1.5	15	22.50
Station 96 (Technician)	hr	1.5	15	22.50
Station 97 (Technician)	hr	1.5	15	22.50
Station 98 (Technician)	hr	1.5	15	22.50
Station 99 (Technician)	hr	1.5	15	22.50
Station 100 (Technician)	hr	1.5	15	22.50

(1) Amounts ranging from 0 Gas Extraction Wells and 2 Machine Monitoring Poles
Also includes collection and analysis of gas samples for VOCs
(2) GEM / and the 25 000 for better electric and maintenance costs

**TABLE 4: DETAILED COSTS FOR CARROLL COLLEGE GAS INTERCEPTION TRENCH
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR CARROLL COLLEGE GAS TRENCH					
Description	Unit	Quantity	Unit Cost		Total
Monthly Monitoring of Carroll College Passive Interception Trench (1)					
Labor (Sampling Technician)	hr	1	42	\$	42.00
Labor (Project Manager)	hr	0.5	80	\$	40.00
Equipment	LS	0.25	75	\$	18.75
Subtotal (Sum*12)				\$	1,209.00
Annual Total O&M Costs				\$	1,209.00
REMEDIATION COSTS FOR GAS EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Quarterly Sampling of Extraction Trench Off-Gas					
Labor (Sampling Technician)	hr	1.5	41	\$	61.50
Labor (Engineer II)	hr	1	62	\$	62.00
Sampling Equipment	LS	1	25	\$	25.00
Laboratory Analysis (VOC only)	each	1	125	\$	125.00
Subtotal (Sum*4)				\$	1,094.00
Monthy Monitoring of Extraction Trench System					
Labor (Sampling Technician)	hr	2	41	\$	82.00
Labor (Engineer II)	hr	1	62	\$	62.00
Equipment	LS	1	50	\$	50.00
Subtotal (Sum*12)				\$	2,328.00
Contingency to Upgrade Extraction Trench to Active System					
Upgrade Vent House including Blower	LS	1	50,000	\$	50,000.00
Engineering & Construction Oversight	LS	1	7,500	\$	7,500.00
Contingency	LS	1	10,000	\$	10,000.00
Subtotal				\$	67,500.00
Annual Total Remediation Costs				\$	70,922.00
ANNUAL TOTAL COST				\$	72,131.00

(1) Assumes monitoring of trench headers.

**TABLE 5: DETAILED COSTS FOR GROUNDWATER EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Quarterly Groundwater Extraction System Monitoring (March and September) (1)				
Labor (Sampling Technician)	hr	17.5	41	\$ 717.50
Labor (Engineer II)	hr	5	62	\$ 310.00
Labor (Data Validation Specialist)	hr	10	41	\$ 410.00
Sampling Equipment	LS	1	100	\$ 100.00
Laboratory Analysis (VOC only)	each	6	175	\$ 1,050.00
Subtotal (Sum*2)				\$ 5,175.00
GW Extraction System O&M Costs (2)	LS	1	8,000	\$ 8,000.00
Annual Total O&M Costs				\$ 13,175.00
REMEDATION COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Monthly Sampling of Groundwater Extraction System (3)				
Labor (Sampling Technician)	hr	4	41	\$ 164.00
Labor (Engineer II)	hr	2	62	\$ 124.00
Labor (Data Validation Specialist)	hr	2	41	\$ 82.00
Sampling Equipment	LS	1	150	\$ 150.00
Laboratory Analysis (VOC only)	each	2	175	\$ 350.00
Subtotal (Sum*6)				\$ 5,220.00
Annual Total Remediation Costs				\$ 5,220.00
ANNUAL TOTAL COST				\$ 18,395.00

- (1) Assumes sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.
 (2) O&M Costs include \$5,000 for electrical costs and \$3,000 for pump maintenance and winterization costs.
 (3) Assumes sampling of two surface sites and seasonal operation.

*Only those costs have been identified as post closure care and monitoring costs.
 All other are assumed to be corrective action measures.

*This amount has been included due to the uncertainty of certain events. For example, the costs for future not yet implemented have been estimated. O&M is based on very preliminary data, as well as some of the other work identified in Hydromedica Inc. August 8, 2000 letter.

City of Helena, Montana

ATTACHMENT B (PAGE 1 OF 2)

**DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 2000**

		<u>WITHOUT INFLATION</u>	<u>WITH INFLATION</u>
Carroll College Land Purchase		\$105,500	\$105,500
Carroll College Legal/Technical		45,000	45,000
Contingency to Upgrade Extraction System to Active System		67,500	67,500
Landfill Seeding		<u>10,000</u>	<u>10,000</u>
Subtotal Corrective Action Measures		228,000	228,000
Ongoing Costs:			
Environmental Monitoring/Reporting	35,282 *		
Postclosure Care of Site	<u>5,544</u> *		
Total Postclosure Care/Monitoring	40,826 x 30 years	1,224,780	2,107,547
YMCA GES System O&M	8,618		
CC Methane Trench O&M	4,631		
Groundwater Extraction O&M	<u>18,395</u>		
Total Ongoing Costs/Corrective	31,644 x 30 years	949,320	1,633,548
Contingency/Additional Items Not Estimated		<u>110,280</u>	<u>110,280</u> #
Total Estimated Costs accrued at June 30, 2000		<u>\$2,512,380</u>	<u>\$4,079,375</u>

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

#This amount has been included due to the uncertainty of certain events. For example, the costs for actions not yet implemented have been estimated; O&M is based on very preliminary data; as well as some of the other items delineated in Hydrometrics Inc. August 9, 2000 letter.

City of Helena, Montana

ATTACHMENT B - PAGE 1 OF 31

TABLE 1: SUMMARY OF PROJECT COSTS AND REVENUE

ITEM	QUANTITY	UNIT PRICE	TOTAL COST
1.000	1.000	1.000	1.000
2.000	2.000	2.000	2.000
3.000	3.000	3.000	3.000
4.000	4.000	4.000	4.000
5.000	5.000	5.000	5.000
6.000	6.000	6.000	6.000
7.000	7.000	7.000	7.000
8.000	8.000	8.000	8.000
9.000	9.000	9.000	9.000
10.000	10.000	10.000	10.000
11.000	11.000	11.000	11.000
12.000	12.000	12.000	12.000
13.000	13.000	13.000	13.000
14.000	14.000	14.000	14.000
15.000	15.000	15.000	15.000
16.000	16.000	16.000	16.000
17.000	17.000	17.000	17.000
18.000	18.000	18.000	18.000
19.000	19.000	19.000	19.000
20.000	20.000	20.000	20.000
21.000	21.000	21.000	21.000
22.000	22.000	22.000	22.000
23.000	23.000	23.000	23.000
24.000	24.000	24.000	24.000
25.000	25.000	25.000	25.000
26.000	26.000	26.000	26.000
27.000	27.000	27.000	27.000
28.000	28.000	28.000	28.000
29.000	29.000	29.000	29.000
30.000	30.000	30.000	30.000
31.000	31.000	31.000	31.000
32.000	32.000	32.000	32.000
33.000	33.000	33.000	33.000
34.000	34.000	34.000	34.000
35.000	35.000	35.000	35.000
36.000	36.000	36.000	36.000
37.000	37.000	37.000	37.000
38.000	38.000	38.000	38.000
39.000	39.000	39.000	39.000
40.000	40.000	40.000	40.000
41.000	41.000	41.000	41.000
42.000	42.000	42.000	42.000
43.000	43.000	43.000	43.000
44.000	44.000	44.000	44.000
45.000	45.000	45.000	45.000
46.000	46.000	46.000	46.000
47.000	47.000	47.000	47.000
48.000	48.000	48.000	48.000
49.000	49.000	49.000	49.000
50.000	50.000	50.000	50.000
51.000	51.000	51.000	51.000
52.000	52.000	52.000	52.000
53.000	53.000	53.000	53.000
54.000	54.000	54.000	54.000
55.000	55.000	55.000	55.000
56.000	56.000	56.000	56.000
57.000	57.000	57.000	57.000
58.000	58.000	58.000	58.000
59.000	59.000	59.000	59.000
60.000	60.000	60.000	60.000
61.000	61.000	61.000	61.000
62.000	62.000	62.000	62.000
63.000	63.000	63.000	63.000
64.000	64.000	64.000	64.000
65.000	65.000	65.000	65.000
66.000	66.000	66.000	66.000
67.000	67.000	67.000	67.000
68.000	68.000	68.000	68.000
69.000	69.000	69.000	69.000
70.000	70.000	70.000	70.000
71.000	71.000	71.000	71.000
72.000	72.000	72.000	72.000
73.000	73.000	73.000	73.000
74.000	74.000	74.000	74.000
75.000	75.000	75.000	75.000
76.000	76.000	76.000	76.000
77.000	77.000	77.000	77.000
78.000	78.000	78.000	78.000
79.000	79.000	79.000	79.000
80.000	80.000	80.000	80.000
81.000	81.000	81.000	81.000
82.000	82.000	82.000	82.000
83.000	83.000	83.000	83.000
84.000	84.000	84.000	84.000
85.000	85.000	85.000	85.000
86.000	86.000	86.000	86.000
87.000	87.000	87.000	87.000
88.000	88.000	88.000	88.000
89.000	89.000	89.000	89.000
90.000	90.000	90.000	90.000
91.000	91.000	91.000	91.000
92.000	92.000	92.000	92.000
93.000	93.000	93.000	93.000
94.000	94.000	94.000	94.000
95.000	95.000	95.000	95.000
96.000	96.000	96.000	96.000
97.000	97.000	97.000	97.000
98.000	98.000	98.000	98.000
99.000	99.000	99.000	99.000
100.000	100.000	100.000	100.000

ATTACHMENT B (PAGE 2 OF 2)
 POST CLOSURE CARE AND MONITORING COST ESTIMATE
 INFLATED AT 3.5% PER YEAR
 LANDFILL CLOSED IN FISCAL YEAR 2000

		ENVIR. MONITOR <u>REPORT</u>	YMCA* GES <u>SYSTEM</u>	CC* METHANE <u>TRENCH</u>	GROUND-* WATER <u>WELLS</u>	CARE OF <u>SITE</u>	<u>TOTAL</u>
FISCAL							
2001	1	35,282	8,618	4,631	18,395	5,544	72,470
2002	2	36,517	8,920	4,793	19,039	5,738	75,006
2003	3	37,795	9,232	4,961	19,705	5,939	77,632
2004	4	39,118	9,555	5,134	20,395	6,147	80,349
2005	5	40,487	9,889	5,314	21,109	6,362	83,161
2006	6	41,904	10,235	5,500	21,847	6,585	86,072
2007	7	43,371	10,594	5,693	22,612	6,815	89,084
2008	8	44,889	10,965	5,892	23,404	7,054	92,202
2009	9	46,460	11,348	6,098	24,223	7,300	95,429
2010	10	48,086	11,745	6,312	25,070	7,556	98,769
2011	11	49,769	12,157	6,532	25,948	7,820	102,226
2012	12	51,511	12,582	6,761	26,856	8,094	105,804
2013	13	53,314	13,022	6,998	27,796	8,377	109,507
2014	14	55,179	13,478	7,243	28,769	8,671	113,340
2015	15	57,111	13,950	7,496	29,776	8,974	117,307
2016	16	59,110	14,438	7,759	30,818	9,288	121,413
2017	17	61,178	14,943	8,030	31,897	9,613	125,662
2018	18	63,320	15,467	8,311	33,013	9,950	130,060
2019	19	65,536	16,008	8,602	34,169	10,298	134,612
2020	20	67,830	16,568	8,903	35,364	10,658	139,324
2021	21	70,204	17,148	9,215	36,602	11,031	144,200
2022	22	72,661	17,748	9,537	37,883	11,417	149,247
2023	23	75,204	18,369	9,871	39,209	11,817	154,471
2024	24	77,836	19,012	10,217	40,581	12,231	159,877
2025	25	80,560	19,678	10,574	42,002	12,659	165,473
2026	26	83,380	20,366	10,944	43,472	13,102	171,264
2027	27	86,298	21,079	11,327	44,993	13,560	177,259
2028	28	89,319	21,817	11,724	46,568	14,035	183,463
2029	29	92,445	22,581	12,134	48,198	14,526	189,884
2030	30	95,680	23,371	12,559	49,885	15,035	196,530
		1,821,351	444,884	239,065	949,599	286,196	3,741,095

*CORRECTIVE ACTIONS

City of Helena, Montana

A LIST OF THE
 NAMES OF THE
 OWNERS OF THE
 REAL ESTATE
 IN THE CITY OF
 ST. LOUIS
 FOR THE YEAR
 1850

NAME	STREET	LOT	ACRES	VALUATION	TAXES	REMARKS
Adams	1st	1	0.10	100	10	
Adams	1st	2	0.10	100	10	
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Adams	1st	100	0.10	100	10	

CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2000

ATTACHMENT C

REVENUE:	<u>FY 2000</u>
GENERAL FUND	\$8,866,073
SPECIAL REVENUE FUNDS	6,674,091
DEBT SERVICE FUNDS	2,291,749
CAPITAL PROJECTS FUNDS	767,940
ENTERPRISE FUNDS	12,403,549
INTERNAL SERVICE NON-OPERATING, NET	<u>20,037</u>
TOTAL REVENUE	\$31,023,439
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$13,340,079
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,287,600
POST-CLOSURE	<u>1,224,780</u>
SUBTOTAL LANDFILL	2,512,380
UNDERGROUND TANKS - ONE	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>2,529,880</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$10,810,199

SOURCE: CAFR JUNE 30, 2000

City of Helena, Montana

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2000 (WITH INFLATION)**

ATTACHMENT D

REVENUE:	<u>FY 2000</u>
GENERAL FUND	\$8,866,073
SPECIAL REVENUE FUNDS	6,674,091
DEBT SERVICE FUNDS	2,291,749
CAPITAL PROJECTS FUNDS	767,940
ENTERPRISE FUNDS	12,403,549
INTERNAL SERVICE NON-OPERATING, NET	<u>20,037</u>
TOTAL REVENUE	\$31,023,439
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$13,340,079
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,971,828
POST-CLOSURE	<u>2,107,547</u>
SUBTOTAL LANDFILL	4,079,375
UNDERGROUND TANKS - ONE	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>4,096,875</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$9,243,204

SOURCE: CAFR JUNE 30, 2000

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 2000**

ATTACHMENT E

CASH AND SECURITIES:

GENERAL FUND	\$1,840,140
SPECIAL REVENUE FUNDS	4,726,737
DEBT SERVICE FUNDS	3,375,422
DEBT SERVICE FUNDS - RESTRICTED	1,407,337
ENTERPRISE FUNDS	64,145
ENTERPRISE FUNDS - RESTRICTED	7,875,998
INTERNAL SERVICE FUNDS	<u>976,829</u>
TOTAL CASH AND SECURITIES	\$20,266,608

EXPENDITURES/EXPENSES:

GENERAL FUND	\$9,815,860
LESS CAPITAL OUTLAY	(2,922)
SPECIAL REVENUE FUNDS	5,382,894
LESS CAPITAL OUTLAY	(249,556)
DEBT SERVICE FUNDS	1,989,450
ENTERPRISE FUNDS	9,790,480
LESS DEPRECIATION	(2,156,297)
ENTERPRISE NON-OPERATING, NET	<u>400,987</u>
TOTAL EXPENDITURES/EXPENSES	\$24,970,896

CASH AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	81.16%
---	---------------

SOURCE: CAFR JUNE 30, 2000

City of Helena, Montana

CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 2000

ATTACHMENT F

DEBT SERVICE:

	<u>FY 1999</u>	<u>FY 2000</u>
GENERAL FUND	\$3,280,428	\$6,885,000
SPECIAL REVENUE FUNDS	6,321,849	6,874,000
DEBT SERVICE FUNDS	1,976,261	1,989,450
CAPITAL PROJECT FUNDS	474,520	767,940
ENTERPRISE FUNDS	11,131,404	12,983,160
INTERNAL SERVICE FUNDS	42,586	0
TOTAL DEBT SERVICE	\$28,227,048	\$2,972,610

EXPENDITURES/EXPENSES:

GENERAL FUND	\$9,013,537	\$9,815,860
LESS CAPITAL OUTLAY	(5,800)	(2,922)
SPECIAL REVENUE FUNDS	4,177,880	5,382,894
LESS CAPITAL OUTLAY	(612,242)	(249,556)
DEBT SERVICE FUNDS	973,400	1,989,450
ENTERPRISE FUNDS	9,431,065	9,790,480
LESS DEPRECIATION	(2,093,299)	(2,156,297)
ENTERPRISE NON-OPERATING, NET	443,311	400,987
TOTAL EXPENDITURES/EXPENSES	\$21,326,982	\$24,970,896

**DEBT SERVICE AS A PERCENT
OF TOTAL EXPENDITURES/EXPENSES**

AS A PERCENT OF TOTAL REVENUES 24.44% 11.90%

SOURCE: CAFR JUNE 30, 2000 and JUNE 30, 2000

City of Helena, Montana

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 1999 AND 2000**

ATTACHMENT G

REVENUE:	<u>FY 1999</u>	<u>FY 2000</u>
GENERAL FUND	\$8,280,428	\$8,866,073
SPECIAL REVENUE FUNDS	6,321,849	6,674,091
DEBT SERVICE FUNDS	1,976,261	2,291,749
CAPITAL PROJECTS FUNDS	474,520	767,940
ENTERPRISE FUNDS	11,131,404	12,403,549
INTERNAL SERVICE NON-OPERATING, NET	<u>42,586</u>	<u>20,037</u>
TOTAL REVENUE	\$28,227,048	\$31,023,439
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$9,013,537	\$9,815,860
LESS CAPITAL OUTLAY	(6,800)	(2,922)
SPECIAL REVENUE FUNDS	4,177,880	5,382,894
LESS CAPITAL OUTLAY	(612,242)	(249,556)
DEBT SERVICE FUNDS	973,400	1,989,450
ENTERPRISE FUNDS	9,431,005	9,790,480
LESS DEPRECIATION	(2,093,299)	(2,156,297)
ENTERPRISE NON-OPERATING, NET	<u>443,511</u>	<u>400,987</u>
TOTAL EXPENDITURES/EXPENSES	<u>21,326,992</u>	<u>24,970,896</u>
DIFFERENCE	\$6,900,056	\$6,052,543
AS A PERCENT OF TOTAL REVENUES	24.44%	19.51%

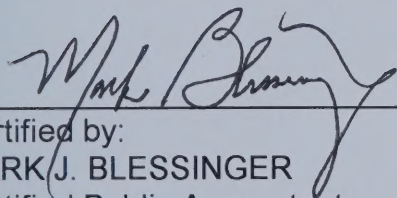
SOURCE: CAFR JUNE 30, 1999 and JUNE 30, 2000

City of Helena, Montana

**CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
DECEMBER 19, 2000**

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 1999 and 2000.



Certified by:

MARK J. BLESSINGER

Certified Public Accountant

Galusha, Higgins and Galusha, PC

Helena, Montana

12-20-2000

Date

HOUSTON

NOTICE

EXHIBIT

10-10-1964

W. B. Smith



City of Helena
316 N. Park Avenue
Helena, Montana 59623

*Aic #300
City of Helena
F.A.*

RECEIVED

DEC 2 2000

CITY OF HELENA
PUBLIC WORKS

December 19, 2000

M. Steger Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59620-0901

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Mark:

I have enclosed the required financial assurance reporting information as of June 30, 2000. This is being submitted within the 180-day reporting period deadline.

As the attachments show, we have taken a very conservative approach in both our audit and in this submission. We have included, in our opinion, all possible costs including a contingency amount for the unanticipated or omitted. Since final closure status was granted during fiscal year 2000, we have included all ongoing costs for a period of thirty years subsequent to the balance sheet date. I hope you agree this is a very conservative approach. In spite of the conservatism, we met all the necessary ratios, etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Shelly Ann Laine, Director
ADMINISTRATIVE SERVICES

cc: City Manager
Public Works Admin.

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City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 19, 2000

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents demonstrating the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer summarizing the City's landfill closure plan and related cost estimates as of June 30, 2000 (but dated August 9, 2000). (Attachment A) Please note that the engineer's 30 year total does not include the fiscal year 2001. The 30-year, grand total is \$3,808,595 (\$3,668,625 + \$139,970).

The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 30 years, of all possible monitoring adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 2000. As required by GAAP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 2000 (excluding inflation) and as included in our 2000 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.

3. As of June 30, 2000, the City had only one outstanding general obligation bond issue--\$3,140,000 in Series 1997 General Obligation Bonds. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond-rating basis.

CITY OF BIRMINGHAM
FINANCIAL OFFICE
JANUARY 12, 1952

TO THE
CITY COMMISSIONERS
OF THE CITY OF BIRMINGHAM

The following report was submitted to the City Commission on January 12, 1952, by the Financial Office, City of Birmingham, Alabama.

A report was made to the City Commission on January 12, 1952, by the Financial Office, City of Birmingham, Alabama, regarding the City's financial position as of December 31, 1951.

The following report was submitted to the City Commission on January 12, 1952, by the Financial Office, City of Birmingham, Alabama, regarding the City's financial position as of December 31, 1951.

A comparison of the City's financial position as of December 31, 1951, with the City's financial position as of December 31, 1950, is shown in the following table:

Only one independent storage plant remains in the City of Birmingham. The City's financial position as of December 31, 1951, is shown in the following table:

As of June 30, 1952, the City had only one independent storage plant remaining in the City of Birmingham. The City's financial position as of June 30, 1952, is shown in the following table:

4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$20,266,608 versus Total Expenditures of \$24,970,896 for a ratio of 81.16% which is greater than or equal to .05 (Attachment E).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$2,972,610 versus Total Expenditures of \$24,970,896 for a ratio of 11.90% which is less than or equal to .20 (Attachment F).
5. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages 2, 9, 38, 85 and 89.)
6. Calculations for the years ending June 30, 1999 and 2000 which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).
7. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

Hydrometrics, Inc.

FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 2000, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Shelly Ann Laine

Certified By:

SHELLY ANN LAINE, DIRECTOR
ADMINISTRATIVE SERVICES

December 19, 2000

Date

Subscribed and sworn to before me this 19th day of December, 2000.

Katherine Auerbach
Notary Public for the State of Montana
Residing at Helena
My Commission Expires: 1-30-03

(SEAL)

EXHIBIT 100-100000

Enclosed, the City of New York, New York, is

in the City of New York, New York, is

in the City of New York, New York, is

in the City of New York, New York, is

John F. Kennedy

John F. Kennedy
JOHN F. KENNEDY
ADMINISTRATIVE SERVICES

JOHN F. KENNEDY
ADMINISTRATIVE SERVICES

(100)



Hydrometrics, Inc.®

consulting scientists, engineers, and contractors

ATTACHMENT A

2727 Airport Road
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-1252 E. Bldg.
(406) 443-0760 S. Bldg.
(406) 443-4155 W. Bldg.
www.hydrometrics.com

August 9, 2000

Ms. Shelly Laine
City of Helena
City/County Building
316 N. Park Ave.
Helena, MT 59623

RE: Budgets for Helena Landfill for Fiscal Year 2001

Dear Shelly:

Per your request, I have redone the budget numbers for fiscal year 2001 and removed the \$35,000 contingency to upgrade the groundwater extraction system. During July of this year, we demonstrated to MDEQ that the existing system functions adequately and no upgrades will be needed. The remaining budget numbers are the same as were presented in my letter to Lenora Wiefriech dated February 29, 2000.

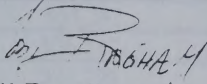
Attached Table 1 shows the projected annual budget for the Helena Landfill for the thirty years following closure of the landfill. Tables 2, 3, 4, and 5 include detailed cost estimates for all costs listed in the projected budget. These tables include costs for environmental monitoring and reporting costs and post-closure care costs as historically implemented. Also included are operation and maintenance (O&M) costs for the YMCA gas extraction system (operational since June 1998), Carroll College passive methane interception trench (operational since December 1999), and the groundwater extraction system (operational since June 2000).

For the environmental monitoring and reporting, this budget includes all foreseen costs associated with routine environmental monitoring of the landfill. We are also assuming that the statistical reports fulfill the annual reporting requirements of MDEQ. For the corrective actions recently implemented, O&M costs are based on engineers' estimates and are very preliminary. In addition, based on first year operations, the Carroll College interception trench may need to be upgraded to meet MDEQ requirements. An engineering estimate for this additional work has been included as a contingency cost. Although electrical costs for the YMCA GES and groundwater extraction system as well as the cap inspection and drainage maintenance are included in these cost estimates, these items are the responsibility of the City and are based on the engineer's preliminary estimate rather than actual data. These costs do not include additional monitoring, meetings, reports, or system adaptations required by MDEQ to demonstrate the effectiveness of the systems.

Shelly Laine
August 9, 2000
Page 2

If you have any questions concerning these costs, please don't hesitate to call.

Sincerely,


Jodi Bingham, E.I.
Environmental Engineer/Chemist

Attachments

c: John Rundquist, Public Works Director

Page 10
Date: 10/10/10

The first of the following conditions must be met:

- 1. The first condition is that the first condition must be met.
- 2. The second condition is that the second condition must be met.
- 3. The third condition is that the third condition must be met.

The second of the following conditions must be met:

Table 1: Operation and Maintenance and Remediation Costs at the Helena Landfill

Fiscal Year	Environmental Monitoring/Reporting (Groundwater and Methane) (1)	Corrective Action YMCA GES System O&M (2)	Corrective Action CC Methane Trench O&M & Remed. (3)	Corrective Action Groundwater Ext. O&M+Remed (4)	Post Closure Care of Site Inspection, Cap & Drainage Maint. (5)	Estimated Total Annual Cost
2001	\$35,282	\$8,618	\$72,131	\$18,395	\$5,544	\$139,970
2002	\$36,517	\$8,920	\$4,793	\$19,039	\$5,738	\$75,006
2003	\$37,795	\$9,232	\$4,961	\$19,705	\$5,939	\$77,632
2004	\$39,118	\$9,555	\$5,134	\$20,395	\$6,147	\$80,349
2005	\$40,487	\$9,889	\$5,314	\$21,109	\$6,362	\$83,161
2006	\$41,904	\$10,235	\$5,500	\$21,847	\$6,585	\$86,072
2007	\$43,371	\$10,594	\$5,693	\$22,612	\$6,815	\$89,084
2008	\$44,889	\$10,965	\$5,892	\$23,404	\$7,054	\$92,202
2009	\$46,460	\$11,348	\$6,098	\$24,223	\$7,300	\$95,429
2010	\$48,086	\$11,745	\$6,312	\$25,070	\$7,556	\$98,769
2011	\$49,769	\$12,157	\$6,532	\$25,948	\$7,820	\$102,226
2012	\$51,511	\$12,582	\$6,761	\$26,856	\$8,094	\$105,804
2013	\$53,314	\$13,022	\$6,998	\$27,796	\$8,377	\$109,507
2014	\$55,179	\$13,478	\$7,243	\$28,769	\$8,671	\$113,340
2015	\$57,111	\$13,950	\$7,496	\$29,776	\$8,974	\$117,307
2016	\$59,110	\$14,438	\$7,759	\$30,818	\$9,288	\$121,413
2017	\$61,178	\$14,943	\$8,030	\$31,897	\$9,613	\$125,662
2018	\$63,320	\$15,467	\$8,311	\$33,013	\$9,950	\$130,060
2019	\$65,536	\$16,008	\$8,602	\$34,169	\$10,298	\$134,612
2020	\$67,830	\$16,568	\$8,903	\$35,364	\$10,658	\$139,324
2021	\$70,204	\$17,148	\$9,215	\$36,602	\$11,031	\$144,200
2022	\$72,661	\$17,748	\$9,537	\$37,883	\$11,417	\$149,247
2023	\$75,204	\$18,369	\$9,871	\$39,209	\$11,817	\$154,471
2024	\$77,836	\$19,012	\$10,217	\$40,581	\$12,231	\$159,877
2025	\$80,560	\$19,678	\$10,574	\$42,002	\$12,659	\$165,473
2026	\$83,380	\$20,366	\$10,944	\$43,472	\$13,102	\$171,264
2027	\$86,298	\$21,079	\$11,327	\$44,993	\$13,560	\$177,259
2028	\$89,319	\$21,817	\$11,724	\$46,568	\$14,035	\$183,463
2029	\$92,445	\$22,581	\$12,134	\$48,198	\$14,526	\$189,884
2030	\$95,680	\$23,371	\$12,559	\$49,885	\$15,035	\$196,530

30 Year Total:

\$3,668,625

(1) See Table 2 for detailed cost estimate for environmental monitoring and reporting for 2001.

(2) See Table 3 for detailed costs estimated for YMCA GES for 2001.

(3) See Table 4 for detailed costs estimated for CC Gas Interception Trench for 2001.

(4) See Table 5 for detailed costs estimated for Groundwater Extraction System for 2001.

(5) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2001 includes three years of inflation at 3.5%.

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

Table 1. Operating and Financial Data for the Hospital System

Year	Operating Income	Operating Expenses	Operating Profit	Capital Expenditures	Depreciation	Income Tax	Net Income	Retained Earnings	Assets	Liabilities	Equity
1980	100.0	80.0	20.0	10.0	5.0	2.0	7.0	15.0	100.0	60.0	40.0
1981	110.0	85.0	25.0	12.0	5.5	2.2	7.3	16.0	110.0	62.0	48.0
1982	120.0	90.0	30.0	15.0	6.0	2.4	7.6	17.0	120.0	64.0	56.0
1983	130.0	95.0	35.0	18.0	6.5	2.6	7.9	18.0	130.0	66.0	64.0
1984	140.0	100.0	40.0	20.0	7.0	2.8	8.2	19.0	140.0	68.0	72.0
1985	150.0	105.0	45.0	22.0	7.5	3.0	8.5	20.0	150.0	70.0	80.0
1986	160.0	110.0	50.0	25.0	8.0	3.2	8.8	21.0	160.0	72.0	88.0
1987	170.0	115.0	55.0	28.0	8.5	3.4	9.1	22.0	170.0	74.0	96.0
1988	180.0	120.0	60.0	30.0	9.0	3.6	9.4	23.0	180.0	76.0	104.0
1989	190.0	125.0	65.0	32.0	9.5	3.8	9.7	24.0	190.0	78.0	112.0
1990	200.0	130.0	70.0	35.0	10.0	4.0	10.0	25.0	200.0	80.0	120.0
1991	210.0	135.0	75.0	38.0	10.5	4.2	10.3	26.0	210.0	82.0	128.0
1992	220.0	140.0	80.0	40.0	11.0	4.4	10.6	27.0	220.0	84.0	136.0
1993	230.0	145.0	85.0	42.0	11.5	4.6	10.9	28.0	230.0	86.0	144.0
1994	240.0	150.0	90.0	45.0	12.0	4.8	11.2	29.0	240.0	88.0	152.0
1995	250.0	155.0	95.0	48.0	12.5	5.0	11.5	30.0	250.0	90.0	160.0
1996	260.0	160.0	100.0	50.0	13.0	5.2	11.8	31.0	260.0	92.0	168.0
1997	270.0	165.0	105.0	52.0	13.5	5.4	12.1	32.0	270.0	94.0	176.0
1998	280.0	170.0	110.0	55.0	14.0	5.6	12.4	33.0	280.0	96.0	184.0
1999	290.0	175.0	115.0	58.0	14.5	5.8	12.7	34.0	290.0	98.0	192.0
2000	300.0	180.0	120.0	60.0	15.0	6.0	13.0	35.0	300.0	100.0	200.0

Continued

Notes: (1)

- (1) The Table 1 is based on the data for the year 1980.
- (2) The Table 2 is based on the data for the year 1981.
- (3) The Table 3 is based on the data for the year 1982.
- (4) The Table 4 is based on the data for the year 1983.
- (5) The Table 5 is based on the data for the year 1984.
- (6) The Table 6 is based on the data for the year 1985.
- (7) The Table 7 is based on the data for the year 1986.
- (8) The Table 8 is based on the data for the year 1987.
- (9) The Table 9 is based on the data for the year 1988.
- (10) The Table 10 is based on the data for the year 1989.
- (11) The Table 11 is based on the data for the year 1990.
- (12) The Table 12 is based on the data for the year 1991.
- (13) The Table 13 is based on the data for the year 1992.
- (14) The Table 14 is based on the data for the year 1993.
- (15) The Table 15 is based on the data for the year 1994.
- (16) The Table 16 is based on the data for the year 1995.
- (17) The Table 17 is based on the data for the year 1996.
- (18) The Table 18 is based on the data for the year 1997.
- (19) The Table 19 is based on the data for the year 1998.
- (20) The Table 20 is based on the data for the year 1999.
- (21) The Table 21 is based on the data for the year 2000.

**TABLE 2: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS
AT THE CITY OF HELENA LANDFILL**

ENVIRONMENTAL MONITORING AND REPORTING				
Description	Unit	Quantity	Unit Cost	Total
Semiannual Sampling (June and December) (1)				
Labor (Sampling Technician)	hr	35	41	\$ 1,435.00
Labor (Engineer II)	hr	10	62	\$ 620.00
Labor (Data Validation Specialist)	hr	15	41	\$ 615.00
Sampling Equipment	LS	1	450	\$ 450.00
Laboratory Analysis (Table 1)	each	12	425	\$ 5,100.00
Laboratory Analysis (VOC only)	each	15	175	\$ 2,625.00
Subtotal (Sum*2)				\$ 21,690.00
Semiannual Statistical Report (includes quarterly sampling)				
Labor (Engineer for stat report)	hr	40	62	\$ 2,480.00
Labor (Project Manager)	hr	10	82	\$ 820.00
Labor (Secretary)	hr	5	40	\$ 200.00
Labor (Drafter)	hr	5	46	\$ 230.00
Subtotal (Sum*2)				\$ 7,460.00
Monthly Monitoring of Methane Probes (includes YMCA GES monitoring) (2)				
Labor (Sampling Technician)	hr	8	42	\$ 336.00
Labor (Project Manager)	hr	1	80	\$ 80.00
Labor (Secretary)	hr	0.5	40	\$ 20.00
Equipment	LS	1	75	\$ 75.00
Subtotal (Sum*12)				\$ 6,132.00
Annual Total				\$ 35,282.00

(1) Assumes sampling of 13 Monitoring Wells and 11 Residential wells.
(also includes 3 QA/QC samples)

(2) Assumes monitoring of up to 40 Methane Monitoring Probes and Wells.

TABLE 2. SUMMARY OF RESULTS FROM THE 1990-1991 AT THE CITY OF NEW YORK

OPERATING AND MAINTENANCE COSTS FOR THE 1990-1991 FISCAL YEAR			
Category	1990-1991	1989-1990	1988-1989
Personnel	1,100,000	1,050,000	1,000,000
Materials	200,000	180,000	160,000
Travel	50,000	40,000	30,000
Telephone	30,000	25,000	20,000
Postage	20,000	15,000	10,000
Printing	10,000	8,000	6,000
Repairs and Maintenance	150,000	140,000	130,000
Utilities	120,000	110,000	100,000
Insurance	80,000	75,000	70,000
Depreciation	100,000	95,000	90,000
Other	40,000	35,000	30,000
Total	1,770,000	1,675,000	1,586,000

1. Personnel costs are based on the 1990-1991 fiscal year. The 1989-1990 and 1988-1989 figures are based on the 1989-1990 and 1988-1989 fiscal years, respectively.

2. The 1990-1991 figure is based on the 1990-1991 fiscal year. The 1989-1990 and 1988-1989 figures are based on the 1989-1990 and 1988-1989 fiscal years, respectively.

3. The 1990-1991 figure is based on the 1990-1991 fiscal year. The 1989-1990 and 1988-1989 figures are based on the 1989-1990 and 1988-1989 fiscal years, respectively.

**TABLE 4: DETAILED COSTS FOR CARROLL COLLEGE GAS INTERCEPTION TRENCH
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENANCE COSTS FOR CARROLL COLLEGE GAS TRENCH					
Description	Unit	Quantity	Unit Cost		Total
Monthly Monitoring of Carroll College Passive Interception Trench (1)					
Labor (Sampling Technician)	hr	1	42	\$	42.00
Labor (Project Manager)	hr	0.5	80	\$	40.00
Equipment	LS	0.25	75	\$	18.75
Subtotal (Sum*12)				\$	1,209.00
Annual Total O&M Costs				\$	1,209.00
REMEDICATION COSTS FOR GAS EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Quarterly Sampling of Extraction Trench Off-Gas					
Labor (Sampling Technician)	hr	1.5	41	\$	61.50
Labor (Engineer II)	hr	1	62	\$	62.00
Sampling Equipment	LS	1	25	\$	25.00
Laboratory Analysis (VOC only)	each	1	125	\$	125.00
Subtotal (Sum*4)				\$	1,094.00
Monthly Monitoring of Extraction Trench System					
Labor (Sampling Technician)	hr	2	41	\$	82.00
Labor (Engineer II)	hr	1	62	\$	62.00
Equipment	LS	1	50	\$	50.00
Subtotal (Sum*12)				\$	2,328.00
Contingency to Upgrade Extraction Trench to Active System					
Upgrade Vent House including Blower	LS	1	50,000	\$	50,000.00
Engineering & Construction Oversight	LS	1	7,500	\$	7,500.00
Contingency	LS	1	10,000	\$	10,000.00
Subtotal				\$	67,500.00
Annual Total Remediation Costs				\$	70,922.00
ANNUAL TOTAL COST				\$	72,131.00

(1) Assumes monitoring of trench headers.

**TABLE 5: DETAILED COSTS FOR GROUNDWATER EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR GW EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Quarterly Groundwater Extraction System Monitoring (March and September) (1)					
Labor (Sampling Technician)	hr	17.5	41	\$	717.50
Labor (Engineer II)	hr	5	62	\$	310.00
Labor (Data Validation Specialist)	hr	10	41	\$	410.00
Sampling Equipment	LS	1	100	\$	100.00
Laboratory Analysis (VOC only)	each	6	175	\$	1,050.00
Subtotal (Sum*2)				\$	5,175.00
GW Extraction System O&M Costs (2)	LS	1	8,000	\$	8,000.00
Annual Total O&M Costs				\$	13,175.00
REMEDIATION COSTS FOR GW EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Monthly Sampling of Groundwater Extraction System (3)					
Labor (Sampling Technician)	hr	4	41	\$	164.00
Labor (Engineer II)	hr	2	62	\$	124.00
Labor (Data Validation Specialist)	hr	2	41	\$	82.00
Sampling Equipment	LS	1	150	\$	150.00
Laboratory Analysis (VOC only)	each	2	175	\$	350.00
Subtotal (Sum*6)				\$	5,220.00
Annual Total Remediation Costs				\$	5,220.00
ANNUAL TOTAL COST				\$	18,395.00

(1) Assumes sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.

(2) O&M Costs include \$5,000 for electrical costs and \$3,000 for pump maintenance and winterization costs.

(3) Assumes sampling of two surface sites and seasonal operation.

This amount has been included due to the uncertainty of certain costs. For example, the costs for actions not yet implemented have been estimated. O&M is based on very preliminary data as well as some of the other data gathered in Hydroanalysis Inc. August 7, 2002 letter.

*Only those costs have been identified as cost closure costs and monitoring costs. All costs are deemed to be corrective action measures.

Total Estimated Costs Incurred at June 30, 2000

Costs for Additional Items Not Estimated

110,250

110,250 *

Total Ongoing Costs/Connection

1,944 x 30 years

58,320

Groundwater Extraction O&M

CO Extraction French O&M

VRQA OES System O&M

4,831

5,818

Total Production Costs/Monitoring

40,320 x 30 years

1,209,600

Production Costs of OES

Environmental Monitoring Reporting

35,283 *

Ongoing Costs

Superior Corrective Action Measures

238,000

238,000

Landfill Seepage

10,000

10,000

Contingency for Logistics Extraction System to Active System

57,000

57,000

Carroll College (geotechnical)

42,000

42,000

Carroll College (land purchase)

210,000

210,000

DETAIL OF ESTIMATED LANDFILL CLOSURE PROJECT COSTS LIABILITY
AS OF JUNE 30, 2000

ATTACHMENT B (PAGE 1 OF 2)

ATTACHMENT B (PAGE 2 OF 2)
 POST CLOSURE CARE AND MONITORING COST ESTIMATE
 INFLATED AT 3.5% PER YEAR
 LANDFILL CLOSED IN FISCAL YEAR 2000

FISCAL		ENVIR. MONITOR REPORT	YMCA* GES SYSTEM	CC* METHANE TRENCH	GROUND-* WATER WELLS	CARE OF SITE	TOTAL
2001	1	35,282	8,618	4,631	18,395	5,544	72,470
2002	2	36,517	8,920	4,793	19,039	5,738	75,006
2003	3	37,795	9,232	4,961	19,705	5,939	77,632
2004	4	39,118	9,555	5,134	20,395	6,147	80,349
2005	5	40,487	9,889	5,314	21,109	6,362	83,161
2006	6	41,904	10,235	5,500	21,847	6,585	86,072
2007	7	43,371	10,594	5,693	22,612	6,815	89,084
2008	8	44,889	10,965	5,892	23,404	7,054	92,202
2009	9	46,460	11,348	6,098	24,223	7,300	95,429
2010	10	48,086	11,745	6,312	25,070	7,556	98,769
2011	11	49,769	12,157	6,532	25,948	7,820	102,226
2012	12	51,511	12,582	6,761	26,856	8,094	105,804
2013	13	53,314	13,022	6,998	27,796	8,377	109,507
2014	14	55,179	13,478	7,243	28,769	8,671	113,340
2015	15	57,111	13,950	7,496	29,776	8,974	117,307
2016	16	59,110	14,438	7,759	30,818	9,288	121,413
2017	17	61,178	14,943	8,030	31,897	9,613	125,662
2018	18	63,320	15,467	8,311	33,013	9,950	130,060
2019	19	65,536	16,008	8,602	34,169	10,298	134,612
2020	20	67,830	16,568	8,903	35,364	10,658	139,324
2021	21	70,204	17,148	9,215	36,602	11,031	144,200
2022	22	72,661	17,748	9,537	37,883	11,417	149,247
2023	23	75,204	18,369	9,871	39,209	11,817	154,471
2024	24	77,836	19,012	10,217	40,581	12,231	159,877
2025	25	80,560	19,678	10,574	42,002	12,659	165,473
2026	26	83,380	20,366	10,944	43,472	13,102	171,264
2027	27	86,298	21,079	11,327	44,993	13,560	177,259
2028	28	89,319	21,817	11,724	46,568	14,035	183,463
2029	29	92,445	22,581	12,134	48,198	14,526	189,884
2030	30	95,680	23,371	12,559	49,885	15,035	196,530
		1,821,351	444,884	239,065	949,599	286,196	3,741,095

*CORRECTIVE ACTIONS

City of Helena, Montana

CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2000

ATTACHMENT C

REVENUE:	<u>FY 2000</u>
GENERAL FUND	\$8,866,073
SPECIAL REVENUE FUNDS	6,674,091
DEBT SERVICE FUNDS	2,291,749
CAPITAL PROJECTS FUNDS	767,940
ENTERPRISE FUNDS	12,403,549
INTERNAL SERVICE NON-OPERATING, NET	<u>20,037</u>
TOTAL REVENUE	\$31,023,439
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$13,340,079
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,287,600
POST-CLOSURE	<u>1,224,780</u>
SUBTOTAL LANDFILL	2,512,380
UNDERGROUND TANKS - ONE	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>2,529,880</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$10,810,199

SOURCE: CAFR JUNE 30, 2000

City of Helena, Montana

SURFACE CAPR JUNE 30, 2003

MAXIMUM COVERAGE OVER OBLIGATIONS

TOTAL ENVIRONMENTAL OBLIGATIONS

UNDERGROUND TANKS - ONE

SUBTOTAL LANDFILL

PORT OF CLOSURE

CORRECTIVE ACTION

ENVIRONMENTAL OBLIGATIONS

MAXIMUM COVERAGE

THREE PERCENTAGE

TOTAL REVENUE

INTERNAL SERVICE MONTHLY PAYING NET

ENTERPRISE FUND

CAPITAL PROJECTS FUND

DEBT SERVICE FUND

SPECIAL REVENUE FUND

GENERAL FUND

REVENUE

BY 2000

25,896,073

2,574,000

2,291,740

157,660

13,408,182

2,000

45,176,655

45%

20,337,500

1,807,000

1,258,000

2,543,000

1,200

5,810,000

40,340,500

CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2000 (WITH INFLATION)

ATTACHMENT D

REVENUE:	<u>FY 2000</u>
GENERAL FUND	\$8,866,073
SPECIAL REVENUE FUNDS	6,674,091
DEBT SERVICE FUNDS	2,291,749
CAPITAL PROJECTS FUNDS	767,940
ENTERPRISE FUNDS	12,403,549
INTERNAL SERVICE NON-OPERATING, NET	<u>20,037</u>
 TOTAL REVENUE	 \$31,023,439
 TIMES PERCENTAGE	 43%
 MAXIMUM COVERAGE	 \$13,340,079
 ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,971,828
POST-CLOSURE	<u>2,107,547</u>
SUBTOTAL LANDFILL	4,079,375
UNDERGROUND TANKS - ONE	<u>17,500</u>
 TOTAL ENVIRONMENTAL OBLIGATIONS	 <u>4,096,875</u>
 MAXIMUM COVERAGE OVER OBLIGATIONS	 \$9,243,204

SOURCE: CAFR JUNE 30, 2000

City of Helena, Montana

CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2001

ATTACHMENT D

REVENUE	REVENUE
GENERAL FUND	GENERAL FUND
SEWER REVENUE FUND	SEWER REVENUE FUND
WATER SERVICE FUND	WATER SERVICE FUND
CAPITAL PROJECTS FUND	CAPITAL PROJECTS FUND
ENTERPRISE FUND	ENTERPRISE FUND
INTERNET SERVICE FOR DEPT. OF VET.	INTERNET SERVICE FOR DEPT. OF VET.
TOTAL REVENUE	TOTAL REVENUE
THREE PERCENTAGE	THREE PERCENTAGE
MAXIMUM COVERAGE	MAXIMUM COVERAGE
ENVIRONMENTAL OBLIGATIONS	ENVIRONMENTAL OBLIGATIONS
CORRECTIONAL ACTION	CORRECTIONAL ACTION
PORT-CL. COURT	PORT-CL. COURT
SUBTOTAL LANDFILL	SUBTOTAL LANDFILL
UNDERGROUND TANKS - GLE	UNDERGROUND TANKS - GLE
TOTAL ENVIRONMENTAL OBLIGATIONS	TOTAL ENVIRONMENTAL OBLIGATIONS
MAXIMUM COVERAGE OVER OBLIGATIONS	MAXIMUM COVERAGE OVER OBLIGATIONS

SOURCE: CAP. FUND 20 2001

CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 2000

ATTACHMENT E

CASH AND SECURITIES:

GENERAL FUND	\$1,840,140
SPECIAL REVENUE FUNDS	4,726,737
DEBT SERVICE FUNDS	3,375,422
DEBT SERVICE FUNDS - RESTRICTED	1,407,337
ENTERPRISE FUNDS	64,145
ENTERPRISE FUNDS - RESTRICTED	7,875,998
INTERNAL SERVICE FUNDS	<u>976,829</u>
TOTAL CASH AND SECURITIES	\$20,266,608

EXPENDITURES/EXPENSES:

GENERAL FUND	\$9,815,860
LESS CAPITAL OUTLAY	(2,922)
SPECIAL REVENUE FUNDS	5,382,894
LESS CAPITAL OUTLAY	(249,556)
DEBT SERVICE FUNDS	1,989,450
ENTERPRISE FUNDS	9,790,480
LESS DEPRECIATION	(2,156,297)
ENTERPRISE NON-OPERATING, NET	<u>400,987</u>

TOTAL EXPENDITURES/EXPENSES **\$24,970,896**

**CASH AS A PERCENT OF TOTAL
EXPENDITURES/EXPENSES**

81.16%

SOURCE: CAFR JUNE 30, 2000

City of Helena, Montana

EXPENDITURES AS A PERCENT OF TOTAL CASH

TOTAL EXPENDITURES

ENTERPRISE NON-OPERATING, NET

LESS DEPRECIATION

ENTERPRISE FUNDS

DEBT SERVICE FUNDS

LESS CAPITAL OUTLAY

SPECIAL REVENUE FUNDS

LESS CAPITAL OUTLAY

GENERAL FUND

EXPENDITURES

TOTAL CASH AND SECURITIES

INTERNAL SERVICE FUNDS

ENTERPRISE FUNDS - RESTRICTED

ENTERPRISE FUNDS

DEBT SERVICE FUNDS - RESTRICTED

DEBT SERVICE FUNDS

SPECIAL REVENUE FUNDS

GENERAL FUND

CASH AND SECURITIES

ATTACHMENT 2

CITY OF HELENA
FINANCIAL STATEMENTS
AS OF JUNE 30, 2000

CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 2000

ATTACHMENT F

DEBT SERVICE:

GENERAL FUND		\$0
SPECIAL REVENUE FUNDS		0
DEBT SERVICE FUNDS		1,989,450
CAPITAL PROJECT FUNDS		0
ENTERPRISE FUNDS		983,160
INTERNAL SERVICE FUNDS		0
TOTAL DEBT SERVICE		\$2,972,610

EXPENDITURES/EXPENSES:

GENERAL FUND		\$9,815,860
LESS CAPITAL OUTLAY		(2,922)
SPECIAL REVENUE FUNDS		5,382,894
LESS CAPITAL OUTLAY		(249,556)
DEBT SERVICE FUNDS		1,989,450
ENTERPRISE FUNDS		9,790,480
LESS DEPRECIATION		(2,156,297)
ENTERPRISE NON-OPERATING, NET		<u>400,987</u>
TOTAL EXPENDITURES/EXPENSES		\$24,970,896

DEBT SERVICE AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	11.90%
---	--------

SOURCE: CAFR JUNE 30, 2000

City of Helena, Montana

OF TOTAL EXPENDITURES/EXPENSES
DEBT SERVICE AS A PERCENT

11.30%

\$24,527,000

TOTAL EXPENDITURES/EXPENSES

\$2,253

ENTERPRISE NON-OPERATING NET

(\$1,165,271)

LESS DEPRECIATION

\$1,165,271

ENTERPRISE FUNDS

\$1,165,271

DEBT SERVICE FUNDS

\$1,165,271

LESS CAPITAL OUTLAY

\$1,165,271

SPECIAL REVENUE FUNDS

\$1,165,271

LESS CAPITAL OUTLAY

\$1,165,271

GENERAL FUND

\$1,165,271

EXPENDITURES/EXPENSES

\$1,165,271

TOTAL DEBT SERVICE

\$

INTERNAL SERVICE FUNDS

\$

ENTERPRISE FUNDS

\$

CAPITAL PROJECT FUNDS

\$

DEBT SERVICE FUNDS

\$

SPECIAL REVENUE FUNDS

\$

GENERAL FUND

DEBT SERVICE

ATTACHMENT 2

AS OF JUNE 30, 2000
DEBT SERVICE RATIO
CITY OF HELENA

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 1999 AND 2000**

ATTACHMENT G

REVENUE:	<u>FY 1999</u>	<u>FY 2000</u>
GENERAL FUND	\$8,280,428	\$8,866,073
SPECIAL REVENUE FUNDS	6,321,849	6,674,091
DEBT SERVICE FUNDS	1,976,261	2,291,749
CAPITAL PROJECTS FUNDS	474,520	767,940
ENTERPRISE FUNDS	11,131,404	12,403,549
INTERNAL SERVICE NON-OPERATING, NET	<u>42,586</u>	<u>20,037</u>
TOTAL REVENUE	\$28,227,048	\$31,023,439
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$9,013,537	\$9,815,860
LESS CAPITAL OUTLAY	(6,800)	(2,922)
SPECIAL REVENUE FUNDS	4,177,880	5,382,894
LESS CAPITAL OUTLAY	(612,242)	(249,556)
DEBT SERVICE FUNDS	973,400	1,989,450
ENTERPRISE FUNDS	9,431,005	9,790,480
LESS DEPRECIATION	(2,093,299)	(2,156,297)
ENTERPRISE NON-OPERATING, NET	<u>443,511</u>	<u>400,987</u>
TOTAL EXPENDITURES/EXPENSES	<u>21,326,992</u>	<u>24,970,896</u>
DIFFERENCE	\$6,900,056	\$6,052,543
AS A PERCENT OF TOTAL REVENUES	24.44%	19.51%

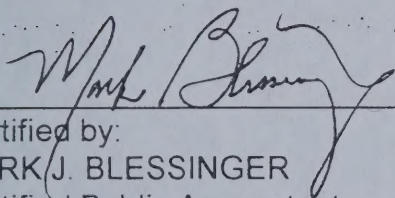
SOURCE: CAFR JUNE 30, 1999 and JUNE 30, 2000

City of Helena, Montana

**CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
DECEMBER 19, 2000**

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 1999 and 2000.



Certified by:
MARK J. BLESSINGER
Certified Public Accountant
Galusha, Higgins and Galusha, PC
Helena, Montana

12-20-2000
Date

GALLUSHA
HIGGINS &
GALLUSHA
CHARTERED ACCOUNTANTS
1000 WEST 10TH AVENUE
DENVER, CO 80202

CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
OCTOBER 14, 2000

ATTACHMENT H

I hereby certify that the financial statements shown by the City of Helena, Montana, for the year ended September 30, 2000, are true and correct and that the same have been audited by the City of Helena, Montana, for the year ending June 30, 1999 and 2000.

Date

Mark A. Blessinger
Certified Public Accountant
Gallusha, Higgins and Gallusha, P.C.
Helena, Montana



City of Helena
316 N. Park Avenue
Helena, Montana 59623

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FA
Deq Metcalf Legal
le + C. county
MAR 19 2002
PO Box 200901

March 8, 2002

RECEIVED

MAR 19 2002

M. Steger Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59620-0901

MONTANA
DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICES BUREAU

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Mark:

I have enclosed the required financial assurance reporting information as of June 30, 2001. Due to staff turnover and internal reorganization this past year, we were unable to complete the City's fiscal year 2001 audit within our normal time frame. Therefore, this is not being submitted to you within the 180 day reporting period deadline this year. Our plans are to be back on a timely track next year and submit within the prescribed deadline.

As in the past and as the attachments show, we have taken a conservative approach in both our audit and in this submission and we have included, in our opinion, all possible costs, including a provision for miscellaneous engineering costs for various unforeseen events (attachment A). Since final closure status was granted during fiscal year 2000, we have included all ongoing costs for a period of thirty years subsequent to the balance sheet date. I hope you agree this is a conservative approach. In spite of the conservatism, we met all the necessary ratios, etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Robert Ricker, Budget Manager
ADMINISTRATIVE SERVICES

cc: City Manager
Public Works Admin.



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
February 28, 2002

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents demonstrating the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer summarizing the City's landfill closure plan and related cost estimates as of June 30, 2001 (but dated February 20, 2001). (Attachment A) Please note that the engineer's 30 year total does not include the fiscal year 2001 amount of \$78,247. The 30-year, grand total is \$4,039,320 (\$3,961,073 + \$78,247).

The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 30 years, of all possible monitoring adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 2001. As required by GAAP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 2001 (excluding inflation) and as included in our 2001 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as the most recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.

3. As of June 30, 2001, the City had only one outstanding general obligation bond issue--\$4,840,000 in Series 1997 General Obligation Bonds. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond-rating basis.

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
February 28, 2002

The City of Helena has elected to use the local Government Financial Year as starting the financial responsibility under RGA Subtitle D. Attached, and incorporated by this reference, are the following documents demonstrating the City's compliance with the requirements of the local Government Financial Year.

1. A letter from the City of Helena's consultant/engineer summarizing the City's landfill closure plan and related cost estimates as of June 30, 2001 (now dated February 28, 2002). (Attachment A) Please note that the engineer's 20 year total does not include the fiscal year 2001 amount of \$15,247. The 20-year, grand total is \$4,029,320 (\$3,981,073 + \$48,247).

The information requested for this cost must include inflation. We have prepared a sheet showing the total costs, for 20 years, of all possible monitoring activities for inflation as of 2.7%. (Attachment B) These cost estimates are included in the attached financial statements of the City of Helena as of June 30, 2001. As required by GARP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

2. A computation of the 275 relative risk threshold, which accounts for all environmental liabilities assumed during financial year, including landfill gas-flare costs and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 2001 (excluding inflation) and as included in our 2001 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Trench Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as the most recent cathodic and line-sight tests identified no problems. The City meets the threshold test in both cases.

3. As of June 30, 2001, the City had only one outstanding general obligation bond issue - \$4,540,000 in Series 1997 General Obligation Bonds. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond-rating basis.

4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$22,940,038 versus Total Expenditures of \$24,733,591 for a ratio of 92.75% which is greater than or equal to .05 (Attachment E).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$3,161,108 versus Total Expenditures of \$24,733,591 for a ratio of 12.78% which is less than or equal to .20 (Attachment F).
5. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages 2, 9, 37, 83 and 87.)
6. Calculations for the years ending June 30, 2000 and 2001 which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).
7. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

Hydromet
FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 2001, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Robert Ricker

Certified By:

ROBERT RICKER, BUDGET MANAGER
ADMINISTRATIVE SERVICES

3.8.02

Date

Subscribed and sworn to before me this 8 day of March, 2002.

Debbie Havens

Notary Public for the State of Montana

Residing at 5-2-02 Helena

My Commission Expires: _____

(SEAL)

FINANCIAL CERTIFICATION

Furthermore, the City of Boston certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 2002, did not have any currently issued outstanding general obligation bonds issued other than a bond secured by a payment of 75% insurance;
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment 2).

2.2.02
Date

Robert E. Ricker
City Manager
Robert E. Ricker, Mayor
Administrative Services

Subscribed and sworn to before me this 2 day of June, 2002.

William J. Hynes
Notary Public for the State of Massachusetts
Residing at 2-2-02
My Commission Expires:





Hydrometrics, Inc.[®]

consulting scientists, engineers, and contractors

February 20, 2001

Mr. John Rundquist
Public Works Director
City of Helena
316 N. Park Ave.
Helena, MT 59623

2727 Airport Road
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-1252 E. Bldg.
(406) 443-4155 W. Bldg.
(406) 443-0760 S. Bldg.
www.hydrometrics.com

RE: Budgets for Environmental Monitoring and Reporting and Operation and Maintenance for Corrective Actions at the Helena Landfill for Fiscal Year 2002

Dear John:

Attached Table 1 shows the projected annual budget for the Helena Landfill for the next thirty years. Table 2 includes details for the fiscal year 2002 estimated costs listed in the projected budget. These tables include costs for environmental monitoring and reporting costs and post-closure care costs as historically implemented. Also included are operation and maintenance (O&M) costs for the YMCA gas extraction system (operational since June 1998), Carroll College passive methane interception trench (operational since December 1999), and the groundwater extraction system (operational since June 2000).

For the environmental monitoring and reporting, this budget includes estimated costs associated with routine environmental monitoring of the landfill, but does not include unforeseen or ancillary items such as additional monitoring required by the Montana Department of Environmental Quality. We are also assuming that the statistical reports fulfill the annual reporting requirements of MDEQ. These costs do not include additional meetings and reports required by MDEQ to demonstrate the effectiveness of the corrective actions previously implemented. For budget purposes, an additional \$10,000 has been included for miscellaneous sampling and engineering for unforeseen or ancillary items such as those mentioned above. These activities will be performed at the written request of the City and will be billed in accordance with Hydrometrics Fee Schedule and Equipment and Services Rates. Although electrical costs for the YMCA gas extraction system and groundwater extraction system as well as the cap inspection and drainage maintenance are included in these cost estimates, these items are the responsibility of the City and are based on the engineer's estimate rather than actual data.

If you have any questions concerning these costs, please don't hesitate to call.

Sincerely,

Jodi Bingham, P.E.
Environmental Engineer/Chemist

Enclosures

Table 1: Operation and Maintenance and Remediation Costs at the Helena Landfill

Fiscal Year	Environmental Monitoring/Reporting (Groundwater and Methane) (1)	Corrective Action YMCA GES System O&M (2)	Corrective Action CC Methane Trench O&M & Remed. (3)	Corrective Action Groundwater Ext. O&M+Remed (4)	Post Closure Care of Site Inspection, Cap & Drainage Maint. (5)	Estimated Total Annual Cost
2002	\$45,290	\$9,085	\$2,660	\$14,850	\$6,362	\$78,247
2003	\$46,875	\$9,403	\$2,753	\$15,370	\$6,585	\$80,986
2004	\$48,516	\$9,732	\$2,849	\$15,908	\$6,815	\$83,820
2005	\$50,214	\$10,073	\$2,949	\$16,464	\$7,054	\$86,754
2006	\$51,971	\$10,425	\$3,052	\$17,041	\$7,301	\$89,790
2007	\$53,790	\$10,790	\$3,159	\$17,637	\$7,556	\$92,933
2008	\$55,673	\$11,168	\$3,270	\$18,254	\$7,821	\$96,186
2009	\$57,622	\$11,559	\$3,384	\$18,893	\$8,094	\$99,552
2010	\$59,638	\$11,963	\$3,503	\$19,555	\$8,378	\$103,036
2011	\$61,726	\$12,382	\$3,625	\$20,239	\$8,671	\$106,643
2012	\$63,886	\$12,815	\$3,752	\$20,947	\$8,974	\$110,375
2013	\$66,122	\$13,264	\$3,884	\$21,681	\$9,288	\$114,238
2014	\$68,436	\$13,728	\$4,019	\$22,439	\$9,613	\$118,237
2015	\$70,832	\$14,209	\$4,160	\$23,225	\$9,950	\$122,375
2016	\$73,311	\$14,706	\$4,306	\$24,038	\$10,298	\$126,658
2017	\$75,877	\$15,221	\$4,456	\$24,879	\$10,659	\$131,091
2018	\$78,532	\$15,753	\$4,612	\$25,750	\$11,032	\$135,679
2019	\$81,281	\$16,305	\$4,774	\$26,651	\$11,418	\$140,428
2020	\$84,126	\$16,875	\$4,941	\$27,584	\$11,817	\$145,343
2021	\$87,070	\$17,466	\$5,114	\$28,549	\$12,231	\$150,430
2022	\$90,118	\$18,077	\$5,293	\$29,548	\$12,659	\$155,695
2023	\$93,272	\$18,710	\$5,478	\$30,583	\$13,102	\$161,144
2024	\$96,536	\$19,365	\$5,670	\$31,653	\$13,561	\$166,784
2025	\$99,915	\$20,043	\$5,868	\$32,761	\$14,035	\$172,622
2026	\$103,412	\$20,744	\$6,074	\$33,907	\$14,527	\$178,664
2027	\$107,031	\$21,470	\$6,286	\$35,094	\$15,035	\$184,917
2028	\$110,777	\$22,222	\$6,506	\$36,322	\$15,561	\$191,389
2029	\$114,655	\$22,999	\$6,734	\$37,594	\$16,106	\$198,088
2030	\$118,668	\$23,804	\$6,970	\$38,910	\$16,670	\$205,021
2031	\$122,821	\$24,637	\$7,214	\$40,271	\$17,253	\$212,196

30 Year Total:

\$3,961,073

(1) See Table 2 for detailed cost estimate for environmental monitoring and reporting and miscellaneous engineering for 2002.

(2) See Table 3 for detailed costs estimated for YMCA GES for 2002.

(3) See Table 4 for detailed costs estimated for CC Gas Interception Trench for 2002.

(4) See Table 5 for detailed costs estimated for Groundwater Extraction System for 2002.

(5) An estimate of \$5,544 was submitted by Hydrometrics in 1998. Cost for 2002 includes four years of inflation at 3.5%.

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

**TABLE 2: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS
AT THE CITY OF HELENA LANDFILL**

ENVIRONMENTAL MONITORING AND REPORTING				
Description	Unit	Quantity	Unit Cost	Total
Semiannual Sampling (June and December) (1)				
Labor (Sampling Technician)	hr	35	45	\$ 1,575.00
Labor (Engineer II)	hr	10	65	\$ 650.00
Labor (Data Validation Specialist)	hr	15	45	\$ 675.00
Sampling Equipment	LS	1	750	\$ 750.00
Laboratory Analysis (Table 1)	each	13	375	\$ 4,875.00
Laboratory Analysis (VOC only)	each	11	175	\$ 1,925.00
Subtotal (Sum*2)				\$ 20,900.00
Semiannual Statistical Report (includes quarterly sampling)				
Labor (Engineer II)	hr	40	65	\$ 2,600.00
Labor (Project Manager)	hr	10	100	\$ 1,000.00
Labor (Secretary)	hr	5	45	\$ 225.00
Labor (Drafter)	hr	5	50	\$ 250.00
Subtotal (Sum*2)				\$ 8,150.00
Monthly Monitoring of Methane Probes (2)				
Labor (Sampling Technician)	hr	8	45	\$ 360.00
Labor (Engineer II)	hr	1	65	\$ 65.00
Labor (Secretary)	hr	0.5	40	\$ 20.00
Equipment	LS	1	75	\$ 75.00
Subtotal (Sum*12)				\$ 6,240.00
Miscellaneous Engineering Costs (3)	LS	1	10,000	\$ 10,000.00
Annual Total				\$ 45,290.00

- (1) Assumes sampling of 13 Monitoring Wells and 11 Residential wells.
(also includes 3 QA/QC samples)
- (2) Assumes monitoring of up to 40 Methane Monitoring Probes and Wells and reporting to MDEQ.
- (3) Includes miscellaneous sampling and engineering requested by the City throughout the year for various unforeseen events (ie. Legal issues, unique sampling events, safety issues, etc.)

TABLE 1: DETAILED ENVIRONMENTAL MONITORING AND REPORTING COSTS
AT THE CITY OF BERKELEY LANDFILL

Item	Frequency	Unit Cost	Quantity	Total
Annual Total				\$ 48,190.00
Monthly Monitoring (Item 1)				\$ 2,400.00
Equipment	1	\$2,400.00		\$ 2,400.00
Labor (Operator)	1	\$0.00		\$ 0.00
Labor (Technician)	1	\$0.00		\$ 0.00
Monthly Monitoring of Volatile Organics (Item 2)				\$ 6,150.00
Equipment	1	\$6,150.00		\$ 6,150.00
Labor (Operator)	1	\$0.00		\$ 0.00
Labor (Technician)	1	\$0.00		\$ 0.00
Quarterly Monitoring (Item 3)				\$ 1,700.00
Equipment	1	\$1,700.00		\$ 1,700.00
Labor (Operator)	1	\$0.00		\$ 0.00
Labor (Technician)	1	\$0.00		\$ 0.00
Annual Monitoring of 12 Monitoring Wells and 11 Residential Wells (Item 4)				\$ 48,190.00
Equipment	1	\$48,190.00		\$ 48,190.00
Labor (Operator)	1	\$0.00		\$ 0.00
Labor (Technician)	1	\$0.00		\$ 0.00
Annual Monitoring of 12 Monitoring Wells and 11 Residential Wells (Item 5)				\$ 48,190.00
Equipment	1	\$48,190.00		\$ 48,190.00
Labor (Operator)	1	\$0.00		\$ 0.00
Labor (Technician)	1	\$0.00		\$ 0.00

- (1) Annual monitoring of 12 Monitoring Wells and 11 Residential Wells (also includes 1 DAVC sample)
- (2) Annual monitoring of 12 Monitoring Wells and 11 Residential Wells (also includes 1 DAVC sample)
- (3) Includes equipment, labor, and materials requested by the City throughout the year for various activities (e.g., equipment, labor, materials, etc.)

**TABLE 3: DETAILED COSTS FOR YMCA GAS EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR YMCA GAS EXTRACTION SYSTEM					
Description	Unit	Quantity	Unit Cost		Total
Carbon Filter Regeneration					
Labor (Technician)	hr	8	45	\$	360.00
Labor (Engineer II)	hr	4	65	\$	260.00
Regeneration and Disposal Costs	each	2	400	\$	800.00
Subtotal				\$	1,420.00
Monthly YMCA GES Monitoring (includes stack gas sampling) (1)					
Labor (Sampling Technician)	hr	3	45	\$	135.00
Labor (Engineer II)	hr	1	65	\$	65.00
Equipment	LS	1	40	\$	40.00
Laboratory Analysis (VOC only)	each	1	125	\$	125.00
Subtotal (Sum*12)				\$	4,380.00
Annual Emmission Inventory for MDEQ					
Labor (Engineer II)	hr	4	65	\$	260.00
Supplies	LS	1	25	\$	25.00
Subtotal				\$	285.00
YMCA GES O&M Costs (2)	LS	1	3,000	\$	3,000.00
Annual Total				\$	9,085.00

- (1) Assumes sampling of 6 Gas Extraction Wells and 5 Methane Monitoring Probes.
Also includes collection and analysis of stack gas sample for VOCs.
- (2) O&M Costs include \$3,000 for blower electrical and maintenace costs.

TABLE A: DETAILED COSTS FOR YMCA GAS EXTRACTION SYSTEM
AT THE CITY OF BELLEVUE LANDFILL

OPERATION AND MAINTENANCE COSTS FOR YMCA GAS EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Carbon Filter Replacement	hr	8	45	360.00
Labort (Technician)	hr	4	65	260.00
Labort (Engineer II)	hr	2	400	800.00
Regeneration and Disposal Costs				1,420.00
Subtotal				
(1) Monthly PMCA O&M Monitoring (includes each gas sampling)				
Labort (Sampling Technician)	hr	3	45	135.00
Labort (Engineer II)	hr	1	65	65.00
Equipment	LS	1	40	40.00
Labortory Analysis (VOC only)	each	1	125	125.00
Subtotal (Group 12)				365.00
(2) Annual Monitoring Inventory for (1250)				
Labort (Engineer II)	hr	4	65	260.00
Supplies	LS	1	25	25.00
Subtotal				285.00
YMCA O&M Costs (2)	LS	1	3,000	3,000.00
Annual Total				5,185.00

- (1) Quarterly sampling of 4 Gas Extraction Wells and 2 Monitor/Shutdown Probes.
Also includes collection and analysis of each gas sample for VOC.
(2) O&M Costs include \$2,000 for blowers electrical and maintenance costs.

**TABLE 4: DETAILED COSTS FOR CARROLL COLLEGE GAS INTERCEPTION TRENCH
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENANCE COSTS FOR CARROLL COLLEGE GAS TRENCH					
Description	Unit	Quantity	Unit Cost		Total
Monthly Monitoring of Carroll College Passive Interception Trench					
Labor (Sampling Technician)	hr	1	45	\$	45.00
Labor (Engineer II)	hr	0.5	65	\$	32.50
Equipment	LS	1	50	\$	50.00
Subtotal (Sum*12)				\$	1,530.00
Quarterly Sampling of Extraction Trench Off-Gas					
Labor (Sampling Technician)	hr	1.5	45	\$	67.50
Labor (Engineer II)	hr	1	65	\$	65.00
Sampling Equipment	LS	1	25	\$	25.00
Laboratory Analysis (VOC only)	each	1	125	\$	125.00
Subtotal (Sum*4)				\$	1,130.00
Annual Total O&M Costs				\$	2,660.00

(1) Assumes sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.

(2) O&M Costs include \$1,000 for electrical costs and \$1,300 for pump maintenance costs.

(3) Quarterly sampling of two surface sites for leachate operation.

TABLE 4: DETAILED COSTS FOR CARROLL COLLEGE GAS INTERVENTION TRENCH AT THE CITY OF BELLEVILLE LANDFILL

OPERATION AND MAINTENANCE COSTS FOR CARROLL COLLEGE GAS TRENCH				
Item	Quantity	Unit Cost	Total	
Monthly Monitoring of Carroll College Gas Interception Trench				
Labor (Sampling Technician)	1	hr	45.00	
Labor (Engineer II)	0.5	hr	57.50	
Equipment	1	hr	50.00	
Subtotal (Month)			152.50	
Quarterly Sampling of Interception Trench Off-sets				
Labor (Sampling Technician)	1.5	hr	67.50	
Labor (Engineer II)	1	hr	62.00	
Sampling Equipment	1	hr	55.00	
Laboratory Analysis (VOC only)	1	each	75.00	
Subtotal (Quarter)			159.50	
Annual Total O&M Costs			312.00	

**TABLE 5: DETAILED COSTS FOR GROUNDWATER EXTRACTION SYSTEM
AT THE CITY OF HELENA LANDFILL**

OPERATION AND MAINTENACE COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Quarterly Groundwater Extraction System Monitoring (March and September) (1)				
Labor (Sampling Technician)	hr	15	45	\$ 675.00
Labor (Engineer II)	hr	5	65	\$ 325.00
Labor (Data Validation Specialist)	hr	10	45	\$ 450.00
Sampling Equipment	LS	1	100	\$ 100.00
Laboratory Analysis (VOC only)	each	6	175	\$ 1,050.00
Subtotal (Sum*2)				\$ 5,200.00
GW Extraction System O&M Costs (2)	LS	1	5,000	\$ 5,000.00
Annual Total O&M Costs				\$ 10,200.00
REMEDIATION COSTS FOR GW EXTRACTION SYSTEM				
Description	Unit	Quantity	Unit Cost	Total
Monthly Sampling of Groundwater Extraction System (3)				
Labor (Sampling Technician)	hr	4	45	\$ 180.00
Labor (Engineer II)	hr	2	65	\$ 130.00
Labor (Data Validation Specialist)	hr	2	45	\$ 90.00
Sampling Equipment	LS	1	25	\$ 25.00
Laboratory Analysis (VOC only)	each	2	175	\$ 350.00
Subtotal (Sum*6)				\$ 4,650.00
Annual Total Remediation Costs				\$ 4,650.00
ANNUAL TOTAL COST				\$ 14,850.00

- (1) Assumes sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.
 (2) O&M Costs include \$4,000 for electrical costs and \$1,000 for pump maintenace costs.
 (3) Assumes sampling of two surface sites and seasonal operation.

**TABLE 2: DETAILED COSTS FOR GROUNDWATER EXTRACTION SYSTEM
AT THE CITY OF BELLEVILLE LANDFILL**

OPERATION AND MAINTENANCE COSTS FOR GW EXTRACTION SYSTEM				
Category	Unit	Quantity	Unit Cost	Total
Quarterly Groundwater Extraction System Monitoring (March and September) (1)				
Labor (Sampling Technician)	hr	12	45	575.00
Labor (Engineer II)	hr	2	65	325.00
Labor (Data Validation Specialist)	hr	10	45	450.00
Sampling Equipment	LS	1	100	100.00
Laboratory Analysis (VOC only)	each	2	175	1,050.00
Subtotal (Qtr 1)				2,500.00
GW Extraction System O&M Costs (2)	LS	1	2,000	2,000.00
Annual Total - O&M Costs				4,500.00
ACQUISITION COSTS FOR GW EXTRACTION SYSTEM				
Category	Unit	Quantity	Unit Cost	Total
Quarterly Sampling of Groundwater Extraction System (3)				
Labor (Sampling Technician)	hr	4	45	180.00
Labor (Engineer II)	hr	2	65	130.00
Labor (Data Validation Specialist)	hr	2	45	90.00
Sampling Equipment	LS	1	25	25.00
Laboratory Analysis (VOC only)	each	2	175	350.00
Subtotal (Qtr 1)				775.00
Annual Total Acquisition Costs				3,025.00
ANNUAL TOTAL COST				7,525.00

- (1) Quarterly sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.
 (2) O&M Costs for use of 2,000 for electrical costs and \$1,000 for pump maintenance costs.
 (3) Quarterly sampling of two surface flow and one groundwater.

ATTACHMENT B (PAGE 1 OF 2)

ATTACHMENT B (PAGE 1 OF 2)

DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 2001

	ENVIR. MONITOR	YMCA ¹ GES	CC ² METHANE TRENCH	GROUNDWATER WELLS	CARE	WITHOUT INFLATION	WITH INFLATION
Ongoing Costs:							
Environmental Monitoring/Reporting	45,290	9,085	2,660	14,850	9,362	78,247	
Postclosure Care of Site		6,362					
Total Postclosure Care/Monitoring		51,652	x 30 years =		1,549,560	2,666,415	
YMCA GES System O&M		9,085					
CC Methane Trench O&M		2,660					
Groundwater Extraction O&M		14,850					
Total Ongoing Costs/Corrective		26,595	x 30 years =		797,850	1,372,905	
Total Estimated Costs accrued at June 30, 2001					\$2,347,410	\$4,039,320	

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

new monitor well - soon to be installed - paid for out of pocket - should update F.A. to reflect addition G.W. reporting

ATTACHMENT B (PAGE 1 OF 2)

DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 2001

WITH INFLATION	WITHOUT INFLATION		On-going Costs
			Environmental Monitoring/Reporting
			Post-closure Care of Site
			Total Post-closure Contingency
5,684,418	1,549,580	61,622 x 30 years =	
			YMCA GCS System O&M
			GC Methane Flare O&M
			Groundwater Extraction O&M
			Total On-going Costs/Contingency
1,375,908	707,880	26,288 x 30 years =	
24,038,320	27,347,460		Total Estimated Costs Incurred at June 30, 2001

*Only those costs have been identified as post-closure care and monitoring costs.
All others are deemed to be non-post-closure action items.

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ATTACHMENT B (PAGE 2 OF 2)

POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.50% PER YEAR
LANDFILL CLOSED IN FISCAL YEAR 2000

FISCAL		ENVIR. MONITOR REPORT	YMCA* GES SYSTEM	CC* METHANE TRENCH	GROUND-* WATER WELLS	CARE OF SITE	TOTAL
2002	1	45,290	9,085	2,660	14,850	6,362	78,247
2003	2	46,875	9,403	2,753	15,370	6,585	80,986
2004	3	48,516	9,732	2,849	15,908	6,815	83,820
2005	4	50,214	10,073	2,949	16,464	7,054	86,754
2006	5	51,971	10,425	3,052	17,041	7,301	89,790
2007	6	53,790	10,790	3,159	17,637	7,556	92,933
2008	7	55,673	11,168	3,270	18,254	7,821	96,186
2009	8	57,622	11,559	3,384	18,893	8,094	99,552
2010	9	59,638	11,963	3,503	19,555	8,378	103,036
2011	10	61,726	12,382	3,625	20,239	8,671	106,643
2012	11	63,886	12,815	3,752	20,947	8,974	110,375
2013	12	66,122	13,264	3,884	21,681	9,288	114,238
2014	13	68,436	13,728	4,019	22,439	9,613	118,237
2015	14	70,832	14,209	4,160	23,225	9,950	122,375
2016	15	73,311	14,706	4,306	24,038	10,298	126,658
2017	16	75,877	15,221	4,456	24,879	10,659	131,091
2018	17	78,532	15,753	4,612	25,750	11,032	135,679
2019	18	81,281	16,305	4,774	26,651	11,418	140,428
2020	19	84,126	16,875	4,941	27,584	11,817	145,343
2021	20	87,070	17,466	5,114	28,549	12,231	150,430
2022	21	90,118	18,077	5,293	29,548	12,659	155,695
2023	22	93,272	18,710	5,478	30,583	13,102	161,144
2024	23	96,536	19,365	5,670	31,653	13,561	166,784
2025	24	99,915	20,043	5,868	32,761	14,035	172,622
2026	25	103,412	20,744	6,074	33,907	14,527	178,664
2027	26	107,031	21,470	6,286	35,094	15,035	184,917
2028	27	110,777	22,222	6,506	36,322	15,561	191,389
2029	28	114,655	22,999	6,734	37,594	16,106	198,088
2030	29	118,668	23,804	6,970	38,910	16,670	205,021
2031	29	122,821	24,637	7,214	40,271	17,253	212,196
		2,337,991	468,992	137,316	766,597	328,423	4,039,320

*CORRECTIVE ACTIONS

ATTACHMENT B (PAGE 2 OF 2)

POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.00% PER YEAR
LANDFILL CLOSED IN FISCAL YEAR 2000

FISCAL	ENVIR. MONITOR REPORT	YMCA GAS SYSTEM	CC METHANE TRENCH	GROUND WATER WELLS	CARE OF SITE	TOTAL
2001	1	48,200	0,088	2,600	14,800	67,688
2002	2	49,876	8,403	2,733	15,370	76,382
2003	3	48,878	9,732	2,848	15,900	87,358
2004	4	50,574	10,073	2,940	16,464	99,951
2005	5	47,877	10,452	3,022	17,047	88,398
2006	6	43,760	10,780	3,100	17,637	75,277
2007	7	45,673	11,168	3,270	18,261	78,372
2008	8	47,822	11,618	3,354	18,913	81,707
2009	9	50,938	11,983	3,503	19,558	86,082
2010	10	47,738	12,282	3,628	20,238	83,886
2011	11	49,687	12,618	3,752	20,947	86,904
2012	12	46,722	13,204	3,804	21,661	85,391
2013	13	46,408	13,728	4,018	22,438	86,692
2014	14	47,832	14,208	4,180	23,238	89,458
2015	15	43,311	14,708	4,306	24,038	86,363
2016	16	45,672	15,221	4,428	24,879	89,900
2017	17	46,732	15,763	4,612	25,720	92,827
2018	18	47,281	16,338	4,724	26,521	94,864
2019	19	44,718	16,872	4,847	27,388	93,825
2020	20	47,070	17,463	5,174	28,221	98,128
2021	21	49,118	18,072	5,360	29,048	101,598
2022	22	49,872	18,710	5,478	30,242	104,302
2023	23	46,838	19,368	5,670	31,082	102,958
2024	24	48,978	20,047	5,906	32,187	107,118
2025	25	103,412	20,744	6,074	33,007	163,237
2026	26	107,031	21,470	6,288	34,084	168,873
2027	27	110,772	22,222	6,508	35,322	174,824
2028	28	114,822	22,999	6,734	36,504	181,069
2029	29	118,688	23,804	6,970	37,870	187,332
2030	30	122,821	24,637	7,214	40,274	194,946
5,987,991 488,992 187,318 388,887 358,422 4,738,350						

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2001**

(WITH INFLATION)

ATTACHMENT C

REVENUE:	<u>FY 2001</u>
GENERAL FUND	\$9,495,374
SPECIAL REVENUE FUNDS	6,644,106
DEBT SERVICE FUNDS	2,390,395
CAPITAL PROJECTS FUNDS	312,132
ENTERPRISE FUNDS	12,432,510
INTERNAL SERVICE NON-OPERATING, NET	<u>41,170</u>
TOTAL REVENUE	\$31,315,687
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$13,465,745
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	797,850
POST-CLOSURE	<u>1,549,560</u>
SUBTOTAL LANDFILL	2,347,410
UNDERGROUND TANKS (ONE)	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>2,364,910</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$11,100,835

SOURCE: CAFR JUNE 30, 2001

CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2001

ATTACHMENT C

REVENUE:	FY 2001
GENERAL FUND	28,488,378
SPECIAL REVENUE FUNDS	8,844,109
DEBT SERVICE FUNDS	2,390,395
CAPITAL PROJECTS FUNDS	372,182
ENTERPRISE FUNDS	12,432,210
INTERNAL SERVICE NON-OPERATING NET	41,120
TOTAL REVENUE	53,138,687
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$13,462,742
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	787,820
POST-CLOSURE	1,582,000
SUBTOTAL LANDFILL	2,369,820
UNDERGROUND TANKS (ONE)	17,300
TOTAL ENVIRONMENTAL OBLIGATIONS	2,387,120
MAXIMUM COVERAGE OVER OBLIGATIONS	\$11,075,622

SOURCE: CAPR JUNE 30, 2001

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2001
(WITH INFLATION)**

ATTACHMENT D**REVENUE:****FY 2001**

GENERAL FUND	\$9,495,374
SPECIAL REVENUE FUNDS	6,644,106
DEBT SERVICE FUNDS	2,390,395
CAPITAL PROJECTS FUNDS	312,132
ENTERPRISE FUNDS	12,432,510
INTERNAL SERVICE NON-OPERATING, NET	<u>41,170</u>

TOTAL REVENUE	\$31,315,687
----------------------	---------------------

TIMES PERCENTAGE	43%
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MAXIMUM COVERAGE	\$13,465,745
-------------------------	---------------------

ENVIRONMENTAL OBLIGATIONS:

CORRECTIVE ACTION	1,372,905
POST-CLOSURE	<u>2,666,415</u>
SUBTOTAL LANDFILL	4,039,320
UNDERGROUND TANKS - ONE	<u>17,500</u>

TOTAL ENVIRONMENTAL OBLIGATIONS	<u>4,056,820</u>
--	-------------------------

MAXIMUM COVERAGE OVER OBLIGATIONS	\$9,408,926
--	--------------------

SOURCE: CAFR JUNE 30, 2001

CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2001
(WITH INFLATION)

ATTACHMENT D

REVENUE	
GENERAL FUND	20,495,374
SPECIAL REVENUE FUNDS	6,044,106
DEBT SERVICE FUNDS	3,360,383
CAPITAL PROJECTS FUNDS	315,132
ENTERPRISE FUNDS	12,433,610
INTERNAL SERVICE NON-OPERATING NET	11,170
TOTAL REVENUE	23,018,687
TIMES PERCENTAGE	48%
MAXIMUM COVERAGE	213,462,742
ENVIRONMENTAL OBLIGATIONS	
CORRECTIVE ACTION	1,372,908
POST-CLOSURE	2,066,416
SUBTOTAL LANDFILL	4,039,320
UNDERGROUND TANKS - ONE	17,500
TOTAL ENVIRONMENTAL OBLIGATIONS	4,056,820
MAXIMUM COVERAGE OVER OBLIGATIONS	20,408,326

SOURCE: CAPR JUNE 30, 2001

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 2001**

ATTACHMENT E**CASH AND SECURITIES:**

GENERAL FUND	\$2,563,489
SPECIAL REVENUE FUNDS	5,270,822
DEBT SERVICE FUNDS	3,466,443
DEBT SERVICE FUNDS - RESTRICTED	1,334,684
ENTERPRISE FUNDS	134,811
ENTERPRISE FUNDS - RESTRICTED	9,565,799
INTERNAL SERVICE FUNDS	<u>603,990</u>
TOTAL CASH AND SECURITIES	\$22,940,038

EXPENDITURES/EXPENSES:

GENERAL FUND	\$10,147,597
LESS CAPITAL OUTLAY	0
SPECIAL REVENUE FUNDS	4,278,825
LESS CAPITAL OUTLAY	(73,557)
DEBT SERVICE FUNDS	1,967,124
ENTERPRISE FUNDS	9,972,364
LESS DEPRECIATION	(2,056,280)
ENTERPRISE NON-OPERATING, NET	<u>497,518</u>
TOTAL EXPENDITURES/EXPENSES	\$24,733,591

**CASH AS A PERCENT OF TOTAL
EXPENDITURES/EXPENSES**

92.75%

SOURCE: CAFR JUNE 30, 2001

CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 2001

ATTACHMENT E

CASH AND SECURITIES:

GENERAL FUND	\$2,602,488
SPECIAL REVENUE FUNDS	8,270,822
DEBT SERVICE FUNDS	5,468,443
DEBT SERVICE FUNDS - RESTRICTED	1,324,684
ENTERPRISE FUNDS	134,811
ENTERPRISE FUNDS - RESTRICTED	8,588,789
INTERNAL SERVICE FUNDS	603,290
TOTAL CASH AND SECURITIES	\$22,940,098

EXPENDITURES:

GENERAL FUND	\$10,147,297
LESS CAPITAL OUTLAY	0
SPECIAL REVENUE FUNDS	4,218,628
LESS CAPITAL OUTLAY	(73,557)
DEBT SERVICE FUNDS	1,007,124
ENTERPRISE FUNDS	8,973,384
LESS DEPRECIATION	(2,060,280)
ENTERPRISE NON-OPERATING NET	497,518
TOTAL EXPENDITURES/EXPENSES	\$24,793,597

CASH AS A PERCENT OF TOTAL
EXPENDITURES/EXPENSES

92.75%

SOURCE: CAFR JUNE 30, 2001

CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 2001

ATTACHMENT F**DEBT SERVICE:**

GENERAL FUND	\$2,600,073	\$0
SPECIAL REVENUE FUNDS	8,874,681	0
DEBT SERVICE FUNDS	2,291,740	1,967,124
CAPITAL PROJECT FUNDS	787,940	0
ENTERPRISE FUNDS	12,403,540	1,193,984
INTERNAL SERVICE FUNDS	20,037	0
TOTAL DEBT SERVICE	\$31,922,436	\$3,161,108

EXPENDITURES/EXPENSES:

GENERAL FUND	\$9,815,820	\$10,147,597
LESS CAPITAL OUTLAY	(2,922)	0
SPECIAL REVENUE FUNDS	5,382,854	4,278,825
LESS CAPITAL OUTLAY	(249,500)	(73,557)
DEBT SERVICE FUNDS	1,388,451	1,967,124
ENTERPRISE FUNDS	9,730,400	9,972,364
LESS DEPRECIATION	(2,156,267)	(2,056,280)
ENTERPRISE NON-OPERATING, NET	400,987	497,518
TOTAL EXPENDITURES/EXPENSES	\$24,372,596	\$24,733,591

DEBT SERVICE AS A PERCENT	\$8,052,543	\$8,562,876
OF TOTAL EXPENDITURES/EXPENSES		12.78%
AS A PERCENT OF TOTAL REVENUES	10.51%	21.82%

SOURCE: CAFR JUNE 30, 2001 and JUNE 30, 2001

CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 2001

ATTACHMENT F

DEBT SERVICE:

20	GENERAL FUND
0	SPECIAL REVENUE FUNDS
1,967,124	DEBT SERVICE FUNDS
0	CAPITAL PROJECT FUNDS
1,193,984	ENTERPRISE FUNDS
2	INTERNAL SERVICE FUNDS
33,161,108	TOTAL DEBT SERVICE

EXPENDITURES/EXPENSES:

210,147,897	GENERAL FUND
0	LESS CAPITAL OUTLAY
4,318,828	SPECIAL REVENUE FUNDS
(73,337)	LESS CAPITAL OUTLAY
1,967,124	DEBT SERVICE FUNDS
9,572,384	ENTERPRISE FUNDS
(2,056,280)	LESS DEPRECIATION
497,918	ENTERPRISE NON-OPERATING NET
224,783,691	TOTAL EXPENDITURES/EXPENSES

DEBT SERVICE AS A PERCENT
OF TOTAL EXPENDITURES/EXPENSES

12.75%

SOURCE: CAFR JUNE 30, 2001

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 2000 AND 2001**

ATTACHMENT G**REVENUE:**

	<u>FY 2000</u>	<u>FY 2001</u>
GENERAL FUND	\$8,866,073	\$9,495,374
SPECIAL REVENUE FUNDS	6,674,091	6,644,106
DEBT SERVICE FUNDS	2,291,749	2,390,395
CAPITAL PROJECTS FUNDS	767,940	312,132
ENTERPRISE FUNDS	12,403,549	12,432,510
INTERNAL SERVICE NON-OPERATING, NET	<u>20,037</u>	<u>41,170</u>

TOTAL REVENUE

\$31,023,439 \$31,315,687

EXPENDITURES/EXPENSES:

GENERAL FUND	\$9,815,860	\$10,147,597
LESS CAPITAL OUTLAY	(2,922)	0
SPECIAL REVENUE FUNDS	5,382,894	4,278,825
LESS CAPITAL OUTLAY	(249,556)	(73,557)
DEBT SERVICE FUNDS	1,989,450	1,967,124
ENTERPRISE FUNDS	9,790,480	9,972,364
LESS DEPRECIATION	(2,156,297)	(2,056,280)
ENTERPRISE NON-OPERATING, NET	<u>400,987</u>	<u>497,518</u>

TOTAL EXPENDITURES/EXPENSES

24,970,896 24,733,591

DIFFERENCE

\$6,052,543 \$6,582,096

AS A PERCENT OF TOTAL REVENUES

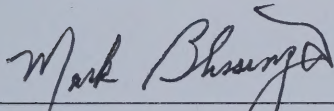
19.51% 21.02%

SOURCE: CAFR JUNE 30, 2000 and JUNE 30, 2001

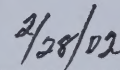
**CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
FEBRUARY 9, 2002**

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 2000 and 2001.



Certified by:
MARK J. BLESSINGER
Certified Public Accountant
Galusha, Higgins and Galusha, PC
Helena, Montana



Date

Nancy Everson, CPA
Finance Officer
Phone: 406/447-8309
Fax: 406/447-8370



City-County Building
316 N. Park / P.O. Box 1724
Helena, Montana 59624

RECEIVED

LEWIS AND CLARK COUNTY

JAN 22 2000

DEQ
Planning Division

Administrative and Financial Services

January 5, 2001

Mark Smith
Department of Health & Environmental Sciences
P.O. Box 200901
Helena, MT 59620-0901

Dear Mark:

Enclosed is the required documentation supporting Lewis and Clark County's use of the Local Government Financial Test (LGFT) to satisfy financial responsibility under RCRA Subtitle D for Fiscal Year 1999. As you are aware, Lewis and Clark County has two landfills for which assurance is provided. The Scratchgravel Landfill is closed and assurance is provided for post-closure costs; the Lewis and Clark County Landfill is currently operating and assurance is provided for closure and post-closure costs.

I think you will find the documentation is in order. However, if you have any questions, please give me a call.

Sincerely,

Nancy Everson
Chief Financial Officer

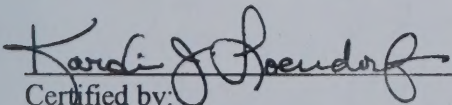
Scratchgravel 90
Site E 360

LEWIS AND CLARK COUNTY, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 31, 2000

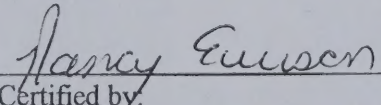
Lewis and Clark County, Montana has elected to use the Local Government Test to satisfy its financial responsibility under RCRA Subtitle D.

Lewis and Clark County certifies that it:

- 1) has general obligation bonds outstanding with an investment grade rating of "A" per Moody's bond rating service (Attachment A);
- 2) does not have any outstanding general obligation bonds rated lower than Baa as issued by Moody's or BBB as issued by Standard & Poors;
- 3) is not currently in default on any outstanding general obligation bonds;
- 4) has received an unqualified opinion from an independent auditor for its most recent financial statements, prepared in accordance with generally accepted accounting procedures (GAAP), for the year ended June 30, 2000 (Page 1, CAFR);
- 5) has met the public notice requirement for the County Landfill and the Scratchgravel Landfill (see notes to the financial statements, page 43);
- 6) has a letter from a certified engineer summarizing the county's closure/post-closure costs for the County Landfill and post-closure costs for the Scratchgravel Landfill. (Attachment B) The closure plan was submitted on March 24, 1997.;
- 7) is below the maximum amount of coverage per the Relative Size Threshold (Attachment C);
- 8) has had an operating deficit of less than five percent in each of the past two fiscal years (Attachment D); and
- 9) has a special report from a Certified Public Accountant confirming the data reported in the CFO letter agrees with the data in the audited financial statements (Attachment E).

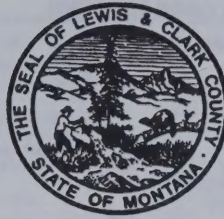

Certified by:
Karolin J. Loendorf
Chairman, Board of County Commissioners
Lewis and Clark County

01/10/01
Date


Certified by:
Nancy Everson, CPA
Chief Financial Officer
Lewis and Clark County

01/10/01
Date

Nancy Everson, CPA
Finance Officer
Phone: 406/447-8309
Fax: 406/447-8370



City- County Building
316 N. Park / P.O. Box 1724
Helena, Montana 59624

LEWIS AND CLARK COUNTY, MONTANA BOND RATING

ATTACHMENT A

1) The attached page from Moody's Bond Record verifies the "A1" general obligation bond rating from Moody's Investor Service as of November 2000. The "A1" rating can be construed as "A+". As well, the initial rating dated September 4, 1985 is included for informational purposes.

MONTANA (cont'd)		Malta S.D. 14, MT (cont'd)		Montana Hlth. Facs. Auth. (cont'd)		Montana State Bd. of Regents of Hghr. Ed. (cont'd)	
Custer Co. H.S.D., MT (cont'd)		Malta S.D. 14 Bds. Dtd. 10-15-96		(Insur. Mat. 9-1-96-01, 9-1-03,		Stud. Hsg. Fac. Imp. Rev. Ser.	
Custer Cr. H.S.D. Bds. Dtd.		(Insur. Mat. 7-1-09-17) (MBIA) -	Aaa	9-1-06 & 9-1-12(AMBAC) -	Aaa	'84B(MBIA) -	Aaa
1-1-85(MBIA)	Aaa	Missoula (City of) MT		Montana Hlth. Fac. Auth. Sisters of		Montana State Bd. of Regents of	
Flathead Co. S.D. 6 (Columbia Falls),		St. Patrick Hosp. (Sisters of Charity)		Providence Columbus Hosp. Rev.		Hghr. Ed. Montana Univ. Stud.	
MT		Missoula St. Patrick Hosp. Proj.,		Ser. '91B, Dtd. 5-1-91 (Insur.		Bldg. & physical Ed. fee ref. &	
GO Sch. Bldg. Bds., Ser. 2000, Dtd.		Sisters of Charity Fac. Rev. Bds.		Mat. 9-1-99-01 &		Fac. Imp. Rev. Dtd.	
4-1-00(FSA)	Aaa	Dtd. 10-1-85(AMBAC) -	Aaa	2003(AMBAC) -	Aaa	12-15-84(MBIA) -	Aaa
Flathead Co. Sch. District 29		Missoula (Co. of) MT		Sister of Providence, MT		Montana State Bd. of Regents of	
(Somers), MT		Missoula Co. G.O. Bds. Dtd.		Montana Hlth. Fac. Auth. Sisters of		Hghr. Ed. Montana State Univ.	
Flathead Co. Sch. District 29		4-15-98(FGIC) -	Aaa	Providence of Montana Obligated		Stud. Hsg. & ref. Rev. Ser.	
(Somers) Bds. Dtd. 3-15-97(FSA)	Aaa	Missoula Co. Cmnty. Ctr. (Form.		Grp. (Benlis Hlth. Care) Dtd.		'84(MBIA)	Aaa
Forsyth (City of) MT		Missoula Cmnty. Hosp.) Hosp. Rev.		9-1-96(AMBAC) -	Aaa	Univ. of Montana	
Forsyth Poll. control Rev. (Puget		Ser. '88A, Dtd. 7-15-88(AMBAC)	Aaa	Sisters of Charity of Leavenworth		Montana State Bd. of Regents of	
Sound P & L) Ser. '91A, Dtd.		Missoula Co. Cmnty. Ctr. (Form.		Hlth. Svcs. Corp.		Hghr. Ed. Univ. of Montana Fac.	
8-1-91(AMBAC) -	Aaa	Missoula Cmnty. Hosp.) Hosp. Rev.		Montana Hlth. Fac. Auth. Sisters of		Imp. Rev. Ser. '87A (MBIA)	Aaa
Forsyth Poll. control Rev. (Puget		Ser. '88B, Dtd. 7-15-88(AMBAC)	Aaa	Svcs. Corp. St. James & St.		Montana State Bd. of Regents of	
Sound P & L) Ser. '91B, Dtd.		Missoula Cmnty. Hosp., MT		Vincent Hosp. Rev. Bds. Dtd.		Hghr. Ed. Univ. of Montana Fac.	
8-1-91(AMBAC) -	Aaa	Missoula Co. Missoula Cmnty.		3-1-98 (MBIA) -	Aaa	Imp. Rev. Ser. '93A, Dtd.	
Forsyth Poll. control Rev. (Puget		Hosp. Bds. Dtd. 7-1-83(AMBAC)	Aaa	Sisters of Charity of Leavenworth		11-1-93 (MBIA) -	Aaa
Sound P & L) Bds. Dtd.		Missoula Co. Missoula Cmnty.		Hlth. Svcs. Corp. (St. James &		Montana State Bd. of Regents of	
3-1-92(AMBAC) -	Aaa	Hosp. Bds. Dtd. 5-1-78(AMBAC)	Aaa	St. Vincent Hosp.) (Underlying		Hghr. Ed. Univ. of Montana Fac.	
Forsyth Poll. control Rev. (Puget		GO		Rating) -	Aa3	Imp. Rev. Ser. '95B, Dtd.	
Sound P & L) Bds. Dtd. 4-1-93		Missoula Co. E.S.D. 1, MT		St. Peter's Cmnty. Hosp., MT		1-1-95(AMBAC) -	Aaa
(MBIA)	Aaa	GO		St. Peter's Cmnty. Hosp. -	A3	Montana State Bd. of Regents of	
Gallatin Co. E.S.D. 7 (Bozeman), MT		Missoula Co. H.S.D. 1, MT		Montana Hlth. Fac. Auth.		Hghr. Ed. Univ. of Montana Fac.	
GO	A2	GO Sch. Bldg. Bds., Ser. 2000 -	A1	Prerelease Ctr. Rev. Bds. (Missoula		Imp. Rev. Ser. '95C, Dtd.	
Gallatin Co. H.S.D. 44 (Belgrade), MT		Montana (State of)		Corr. Svcs. Proj.) Ser. 1998A,		12-1-95 (MBIA) -	Aaa
Gallatin Co. H.S.D. 44 (Belgrade)		GO Long-Range Bldg. Prog. Bds.,		dtd. 10-15-98(FSA) -	Aaa	Montana State Bd. of Regents of	
Bds. Dtd. 3-1-95(FSA)	Aaa	Ser. 2000C and GO Info.		Prerelease Ctr. Rev. Bds. (Great		Hghr. Ed. Univ. of Montana Fac.	
Gallatin Co. H.S.D. 7 (Bozeman), MT		Technology Bds., Ser. 2000D -	Aa3	Falls Prerelease Svcs. Inc., Proj.)		Imp. Rev. Ser. '98A, Dtd.	
GO	A2	Coal severance tax -	A1	Ser. 1998B, dtd. 10-15-98(FSA)		10-1-96 (MBIA) -	Aaa
Gallatin Co. High S. D., 3		Hwy. Rev. -	A1	Marcus Daly Mem. Hosp. Corp. Proj.		Montana State Bd. of Reg. of Hghr.	
(Manhattan), MT		Hwy. Rev. -	Aa2			Ed. Univ. of Montana Facs. Imp.	
Gallatin Co. H.S.D. NO.3		Montana Bd. of Hsg.		Montana (State of)		Rev. Ser. '98E, Dtd. 6-1-98	
Manhattan Bds. Dtd.		ISSUER LTRATING -	A2	Montana Hlth. Fac. Auth. (Cmnty.		(MBIA) -	Aaa
1-15-96(FSA) -	Aaa	Multi-family Mtge. (FHA Insur. Mtge.		Provider Pooled Loan Prog.) Rev.		Montana State Bd. of Regents of	
Glasgow (City of) MT		loan) -	Aa2	Montana Hlth. Fac. Auth. (Cmnty.		Hghr. Ed. Univ. of Montana Stad.	
Frances Mahon Deaconess Hosp.,		GO Bds., 1998 Ser. A -	A2	Provider Pooled Loan Prog.) Rev.		Rev. Ser. '85B, Dtd.	
MT		Single family Prog. (Fed. ly Insur. or		Ser. '88A, Dtd. 10-1-88 (MBIA)		10-15-85(MBIA) -	Aaa
Frances Mahon Deaconess Hosp.		Gtd. Mtge. Loans) (1979		Montana Hlth. Fac. Auth. (Cmnty.		Montana State Bd. of Regents of	
Rev. Ser. '79 (HEW Coll.) -	Aaa	Indenture) -	Aa1	Provider Pooled Loan Prog.)		Hghr. Ed. Univ. of Montana Stad.	
Great Falls (City of) MT		GO C-1 & C-2 -	Aa2	Taxable Rev. Ser. '88B, Dtd.		Imp. Rev. Ser. '87B (MBIA) -	Aaa
Great Falls Wtr. & Swr. Rev. Bds.		Single Fam. Mtge. Bds., 2000 Ser.		10-1-88 (MBIA) -		Facs. Imp. and Rfdg. Rev. Bds.,	
Dtd. 7-16-92(FGIC) -	Aaa	B-1, B-2, and (Taxable) B-3 -	Aa2	(Cmnty. Provider Pooled Loan		Ser. F of 1999, dtd.	
Wtr. & Swr. Rev. -	A3	Montana Bd. of Invest.s		Prog.) Rev. -	A2	11-1-99(MBIA)	
Great Falls Tax increment urban		Muni. Fin. consolidation act (S.D.		Providence Svcs.		Ravalli Co. S.D. 1 (Corvallis), MT	
renewal Bds. Dtd. 6-1-93 (MBIA)		Pooled Ref. Prog.) Ser. '91 -	A2	Rev. Bds., Ser. 1999, Dtd.		Ravalli Co. S.D. 1 (Corvallis) Bds.	
Columbus Hosp., MT		Annual Adj. rate tender option muni.		6-15-99(MBIA) -	Aaa	Dtd. 2-15-97(FSA) -	Aaa
Great Falls Columbus Hosp. Rev.		Fin. Consol. act (Interac		Montana State Bd. of Regents of		Ravalli Co. S.D. 3 (Hamilton), MT	
Bds. Dtd. 10-1-85(AMBAC) -	Aaa	Revolving Prog.) Ser. '91 -	A2/VMIG 1	Hghr. Ed.		Ravalli Co. S.D. 3 (Hamilton) G.O.	
Havre (City of) MT		Annual Adj. rate tender option muni.		Montana State Bd. of Regents of		Bds. Dtd. 12-15-97(FSA) -	Aaa
Northern Montana Hosp.		Fin. Consol. act (Interac		Hghr. Ed. Eastern Montana Coll.		Ravalli Co. S.D. 3 (Hamilton) G.O.	
Northern Montana Hosp. (HEW		Revolving Prog.) Ser. '92 -	A2/VMIG 1	Facs. Rev. Imp. & ref. Ser. '84A,		Bds. Dtd. 4-15-98(FSA) -	Aaa
Coll.) -	Aaa	Annual Adj. rate tender option muni.		Dtd. 9-1-84(MBIA) -	Aaa	Silver Bow (City of) MT	
Helena (City of) MT		Fin. Consol. act (Interac		Montana State Bd. of Regents of		Silver Bow Water, Inc. (Butte-Silver	
Helena G.O. Bds. Dtd.		Revolving Prog.) Ser. '94 -	A2/VMIG 1	Hghr. Ed. Eastern Montana Coll.		Bow Proj.) water Rev. Bds. Dtd.	
12-1-97(FSA) -	Aaa	Annual Adj. rate tender option muni.		Facs. Rev. Rfdg. Ser. '85A, Dtd.		5-1-92(FGIC) -	Aaa
Helena Wtr. Rev. Bds. Dtd.		Fin. Consol. act (Interac		9-15-85(MBIA) -	Aaa	Silver Bow Water, Inc. (Butte-Silver	
12-1-82(MBIA) -	Aaa	Revolving Prog.) Ser. '95 -	A2/VMIG 1	Montana State Bd. of Regents of		Bow Proj.) water Rev. Bds. Dtd.	
Helena Wtr. Rev. Bds. Dtd.		Annual Adj. rate tender option muni.		Hghr. Ed. Eastern Montana Coll.		12-1-93(FGIC) -	Aaa
2-1-83(MBIA) -	Aaa	Fin. Consol. act (Interac		Facs. Rev. Imp. Ser. '85B, Dtd.		Yellowstone (Co. of) MT	
Helena Wtr. Rev. Ser. '92B & C, Dtd.		Revolving Prog.) Ser. '97 -	A2/VMIG 1	11-1-85(MBIA) -	Aaa	GO	A1
4-1-92(FGIC) -	Aa2	Annual Adj. rate tender option muni.		Montana State Bd. of Regents of		Yellowstone Co. E.S.D. 2 (Billings),	
Wtr. Rev. -	A2	Fin. Consol. act (Interac		Hghr. Ed. Montana Coll. of Mineral		MT	A1
Solid waste transfer station Rev.		Revolving Prog.) Ser. '98 -	A2/VMIG 1	Sci. & Tech. Fac. Rev. Ser.		GO	
Hill (Co. of) MT		Montana Bd. of Invest.s Payroll tax		'84A(MBIA) -	Aaa	Yellowstone Co. H.S.D. 2 (Billings),	
Hill Co. Bds. Dtd. 2-1-97 (MBIA) -	Aaa	(Workers' Compensation Proj.)		Montana State Bd. of Regents of		MT	A1
Hill Co. E.S.D. 16 (Havre), MT		Dtd. 7-15-91 (MBIA) -	Aaa	Hghr. Ed. Spec. purpose Rev.		GO	
Bds. Dtd. 11-1-92 (MBIA) -	Aaa	Montana Hlth. Facs. Auth.		(Various Inst. pooled Equip. Fin.)		Yellowstone Co. H.S.D. 2 (Billings),	
Jefferson Co. S.D. 27 (Montana City),		Hlth. care Rev. (Master Loan Prog.		Bds. Dtd. 9-1-85(MBIA) -	Aaa	MT	A1
MT		Glendrive Med. Ctr., Inc. Proj.,		Eastern Montana Coll. Facs. Rev.		GO	
GO Sch. Bldg. Bds., Ser. 2000, dtd.		Glendrive, Mt.) Ser. '96C -	A2	Imp. & ref. Ser. '88A, Dtd.			
5-1-00(AMBAC) -	Aaa	Cmnty. Med. Ctr., MT		2-15-88 (MBIA) -	Aaa	NEBRASKA	
Lake Co. S.D. 23 (Polson), MT		Montana Hlth. Fac. Auth. Cmnty.		Montana Coll. of Mineral Sci. &		Alliance (City of) NE	
Lake Co. S.D. 23 (Polson) Bds. Dtd.		Ctr. Rev. (Insur. Mat. 6-1-97-08)		Technology		Alliance Bds. Dtd. 11-15-85(MBIA)	Aaa
6-15-89 (MBIA) -	Aaa	Dtd. 8-15-96(AMBAC) -	Aaa	Montana State Bd. of Regents of		Alliance Bds. Dtd. 9-15-85(MBIA)	Aaa
Lake Co. S.D. 23 (Polson) Bds. Dtd.		Deaconess Med. Ctr.		Hghr. Ed. Montana Coll.		Alliance Elec. Rev. Dtd. 12-1-89	
9-1-93 (MBIA) -	Aaa	Montana Hlth. Fac. Auth.		Mineral Sci. & Tech. Fac. Rev.		(MBIA) -	Aaa
Lewis & Clark (Co. of) MT		Montana Hlth. Fac. Auth.		9-15-85(MBIA) -	Aaa	Alliance S.D., NE	
GO	A1	Deaconess Med. Ctr. of Billings,		Montana State Bd. of Regents of		Alliance S.D. Bds. Dtd.	
Solid waste Rev.	A3	Inc. Proj. Hosp. Rev. (RIBS &		Hghr. Ed. Montana Coll.		4-1-86(MBIA) -	Aaa
Lewis & Clark Co. H.S.D. 1 (Helena),		SAVRS) Ser. '91A & B(AMBAC)	Aaa	Mineral Sci. & Tech. Fac. Rev.		Amer. Pub. Engr. Agcy., Ne	
MT		Montana Hlth. Fac. Auth.		Rfdg. Ser. '86A(MBIA) -	Aaa	Gas Supply Rev. Ser. 1998C	
Lewis & Clark Co. H.S.D. 1 (Helena)		Deaconess Med. Ctr. of Billings,		Montana State Univ.		(Nebraska Pub. Gas Agcy. Proj.),	
Bds. Dtd. 8-15-96(FSA) -	Aaa	Inc. Proj. Hosp. Rev. (SAVRS)		Rfdg. Ser. A, Dtd. 10-1-85 (Esc.		dtd. 10-1-98(AMBAC) -	Aaa
Lewis & Clark Co. H.S.D. 1 (Helena)		Ser. '91C, Dtd. 9-4-91(AMBAC)	Aaa	to 11-15-97) -	Aaa	(Nebraska Pub. Gas Agcy.-Western	
Bds. Dtd. 6-1-97(FSA) -	Aaa	Montana Hlth. Fac. Auth.		Montana State Bd. of Regents of		A Proj.) Gas Supply Rev. Bds.,	
Lewis & Clark Co. S.D. 1 (Helena), MT		Deaconess Med. Ctr. of Billings,		Hghr. Ed. Montana State Univ.		1999 --- (part. ins. excluded	
GO Rfdg. Bds., Ser. 1998, dtd.		Inc. Proj. Hosp. Rev. Ser. '91D,		Facs. Rev. Rfdg. Ser. '86A(MBIA)		CUSIP 02913LBE4 and BM6),	
10-15-98(FSA) -	Aaa	Dtd. 9-1-91(AMBAC) -	Aaa	Montana State Univ. Facs. Rev.		dtd. 4-1-99(AMBAC) -	Aaa
Lewis & Clark Co. S.D. 9 (East		Montana Hlth. Fac. Auth.		Imp. Ser. '85B, Dtd. 11-1-85		Gas Supply Rev. Bds. (Nebraska	
Helena), MT		Deaconess Med. Ctr. of Billings,		(Museum of the Rockies Proj.)		Pub. Gas Agcy. Proj.) 1999 Ser. B	
Lewis & Clark Co. S.D. 9 (East		Inc. Proj. Hosp. Rev. Bds. Dtd.		(MBIA) -	Aaa	Taxable, Dtd. 11-30-99(AMBAC)	Aaa
Helena) Bds. Dtd.		1-27-94(AMBAC) -	Aaa	Montana State Bd. of Regents of		Gas Supply Rev. Bds. (Nebraska	
9-15-97(AMBAC) -	Aaa	Holy Rosary Hosp. (Presentation		Hghr. Ed. Montana State Univ.		Pub. Gas Proj. Agcy. Proj.) Ser.	
Lewis & Clark Co. S.D. 9 (East		Hlth. Sys.) -		Facs. Rev. Ser. '93A, Dtd.		2000 A Taxable, dtd.	
Helena) Bds. Dtd.		Montana Hlth. Fac. Auth. (Holy		10-15-93 (MBIA) -	Aaa	8-1-00(AMBAC) -	Aaa
9-15-97(AMBAC) -	Aaa	Rosary Hosp. Issue) Hosp. Rev.		Montana State Bd. of Regents of		Bellevue S.D. (Sarpy Co.), NE	
Lewistown (City of) MT		Dtd. 9-1-93 (MBIA) -	Aaa	Hghr. Ed. Montana State Univ.		GO	A1
GO	A3	Kalispell Reg. Hosp.		Facs. Rev. Ser. '94C, Dtd. 6-1-94		Blair (City of) NE	
Lewistown H.S.D. 1, MT		Hosp. Fac. Rev. Bds., Ser. 1998		(MBIA) -	Aaa	Blair Wtr. Rev. Dtd.	
Lewistown H.S.D. 1 Bds. Dtd.		(Kalispell Reg. Hosp. Proj.), dtd.		Montana State Univ. Facs. Rev.		6-15-88(AMBAC) -	Aaa
12-15-84(MBIA) -	Aaa	8-1-98(AMBAC) -	Aaa	Ser. '96D, Dtd. 8-15-96 (MBIA)		Bd. of Regents of the Univ. of	
Lewistown H.S.D. 1 Bds. Dtd.		Montana State Hosp.		Aaa		Nebraska	
10-1-85(MBIA) -	Aaa	Montana Hlth. Fac. Auth. Hlth. care		Montana State Bd. of Regents of		Univ. of Nebraska	
Lewistown H.S.D. 1 Bds. Dtd.		Rev. Montana State Hosp. Proj.		Hghr. Ed. Montana State Univ.		Kearney Stud. Fees and Facs. Rev.	
9-1-92 (MBIA) -	Aaa	Bds. Dtd. 12-1-97(AMBAC) -	Aaa	Facs. Rev. Rfdg. Ser. '96B, Dtd.		Bds., Ser. 2000 -	Aa3
Livingston (City of) MT		10-1-96 (MBIA) -	Aaa	10-1-96 (MBIA) -	Aaa	Buffalo Co. Hosp. Auth. 1, NE	
Livingston Swr. Rev. Dtd.		Northern Montana Hosp.		Facs. Imp. Rev. Info. Tech. Proj.		Catholic Hlth. Initiatives	
9-1-80(MBIA) -	Aaa	Northern Montana Hosp. -	Baa3	'98 F, \$8,255,000 and Ser.		Buffalo Co. Hosp. Auth. No. 1	
Malta S.D. A, MT		Providence Hlth. Sys., WA		'98 F, \$8,255,000 dated		Sisters of Charity Hlth. Care Sys.	
Malta H.S.D. A Bds. Dtd. 10-15-96		Montana Hlth. Fac. Auth. Sisters of		6-1-98(AMBAC) -	A3	Hosp. Rev. Ser. '91A, Dtd.	
(Insur. Mat. 7-1-09-17) (MBIA) -	Aaa	Providence St. Patrick's Hosp.		Montana State Bd. of Regents of		8-15-91 (MBIA) -	Aaa
Malta S.D. 14, MT		Rev. Ser. '91D, Dtd. 5-1-91		Hghr. Ed. Montana State Univ.		Catholic Hlth. Initiatives -	Aa3

NOTE: For footnotes see page 7. (P) See Key on page 7. Moody's rating are subject to change. Because of the possible time lapse between Moody's assignment or change of a rating and your use of this monthly publication, we suggest you verify the current rating of any security or issuer in which you are interested. For standard abbreviations, see page 8.

Moody's Investors Service

99 Church Street, New York, N.Y. 10007
212-553-0300

September 4, 1985

Mr. Ed Blackman
Finance Officer
Lewis and Clark County
P. O. Box 1724
Helena, Montana 59624

Dear Ms. Saunders:

We wish to inform you that our Rating Committee has assigned the rating of A1 to the \$3,670,000 Lewis & Clark County, Montana General Obligation Bonds which sold through negotiation August 14, 1985.

In order that we may maintain the currency of this rating over the period of the loan, we will require current financial and other updating information. We will appreciate your continued cooperation in the future.

We would appreciate receiving a copy of the final Official Statement when available.

Enclosed please find a copy of our credit report on the above referenced bond sale.

Should you have any questions regarding the above, please do not hesitate to contact Al Medioli 553-0561.

Sincerely yours,

Freda Stern Ackerman
Freda Stern Ackerman
Executive Vice President

AM:bm

cc: Ms. Bonnie Saunders
Dain Bosworth Inc.
17th Street Plaza Building, Suite 1800
Denver, Colorado 80202

Nancy Everson, CPA
Finance Officer
Phone: 406/447-8309
Fax: 406/447-8370



City- County Building
316 N. Park / P.O. Box 1724
Helena, Montana 59624

LEWIS AND CLARK COUNTY

Administrative and Financial Services

December 31, 2000

LEWIS AND CLARK COUNTY, MONTANA ENGINEER'S LETTER

ATTACHMENT B

The attached is the certified engineer's letter from Damschen & Associates, Inc. regarding closure and post-closure care costs. The full closure/post-closure plan was submitted to the Department of Environmental Quality in April, 1995 and again in March, 1997.

Post-closure costs for Site 3 will be incurred after the entire site has reached capacity and stops receiving waste in approximately 40-50 years. Post-closure costs will include landfill gas monitoring, groundwater monitoring, final cover maintenance, operation of the leachate collection system, and annual engineering inspections. The estimated costs for the 30 year post-closure period are as follows:

Item	Annual Cost	Total Thirty Year Cost
Methane Monitoring (4 Times/Yr)	\$1,200	\$36,000
Groundwater Monitoring (2 Times/Yr)	\$12,000	\$360,000
Annual Inspections	\$1,000	\$30,000
Leachate Collection System Operation	\$1,000	\$30,000
Periodic Cap Maintenance	\$7,800	\$234,000
TOTAL	\$24,000	\$486,000
Cost Per Ton (13,400,000 Total)		\$0.15
Cost Per Year (30 Yr/Active + 30 Yr Post Closure = 60 Yrs)		\$8,100

City-County Building
316 N. Park Ave. Box 1724
Helena, Montana 59624



Nancy Everson, CPA
Finance Officer
Phone: 406/447-4309
Fax: 406/447-8370

LEWIS AND CLARK COUNTY

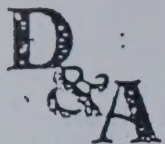
Administrative and Financial Services

December 31, 2000

LEWIS AND CLARK COUNTY, MONTANA
ENGINEER'S LETTER

ATTACHMENT B

The attached is the certified engineer's letter from Thompson & Associates, Inc. regarding the
and post-closeout costs. The full closeout/post-closeout plan was submitted to the Department
of Environmental Quality in April 1997 and again in March 1997.



DAMSCHE & ASSOCIATES, INC.

CONSULTING ENGINEERS

2030 11TH AVENUE • SUITE 11
P.O. BOX 4817 • HELENA, MT 59604

TELEPHONE (406) 449-8627
FAX (406) 449-8631

January 2, 1997

RECEIVED

JAN 06 1996

Lewis & Clark County
Public Works Dept.

Mark Blessinger, CPA
Galusha, Higgins & Galusha
P.O. Box 1699
Helena, MT 59624

Re: Closure & Post Closure Costs - Lewis & Clark County
Landfills

Dear Mark

This letter is in response to your request for information on closure and post-closure costs for the Scratchgravel, Lincoln, Augusta, and new Lewis & Clark County landfills.

The new Lewis & Clark County Landfill (Site E) has one cell, Phase 1, currently open. Phase 1 has reached approximately 40% of its ultimate capacity. At the current disposal rate of 45,000 tons per year Phase 1 has approximately three years of disposal capacity remaining. Near the end of this three year time frame Phase 2 will be constructed and Phase 1 closed. Approximately 7.8 acres of Phase 1 will require closure at this time. The proposed final cover system will cost approximately \$60,000 per acre to construct. Therefore, the total closure cost will be approximately \$470,000.

Post-closure costs for Site E will be incurred after the entire site has reached capacity and stops receiving waste in approximately 45-50 years. Post-closure costs will include landfill gas monitoring, groundwater monitoring, final cover maintenance, operation of the leachate collection system, and annual engineering inspections. The estimated costs for the 30 year post-closure period are as follows:

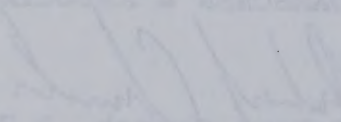
Item	Annual Cost	Total Thirty Year Cost
Methane Monitoring (4 Times/Yr)	\$1,200	\$36,000
Groundwater Monitoring (2 Times/Yr)	\$12,000	\$360,000
Annual Inspections	\$2,000	\$60,000
Leachate Collection System Operation	\$2,000	\$60,000
Periodic Cap Maintenance	\$3,000	\$90,000
TOTAL	\$20,200	\$606,000
Cost Per Ton (2,400,000 Tons)		\$0.25
Cost Per Year (50 Yr/Active + 30 Yr Post Close = 80 Yrs)		\$7,600

The Lincoln and Auguste landfills have both been closed and are controlled by the Montana DCO. These sites are not regulated by the state as post-closure activities because they were closed prior to the effective date for the law which governs post-closure. Since neither groundwater nor landfill gas need to be monitored at these sites the post-closure costs are essentially zero. There will be a minimal amount of grading that will need to be performed periodically to take care of settlement at these sites. This work could either be performed by the County's local road department or contracted to a local contractor. In either case the cost will most likely be very minimal.

The Starbuck landfill was closed in October 1988 and certified by the Montana DCO. It is regulated as another landfill gas and groundwater for 30 more years. The annual cost of this monitoring is approximately \$10,000. Therefore, the total cost over the remaining post-closure is approximately \$30,000.

Hopefully, this letter addresses the information you need to complete the County's audit. If you have any other questions or comments, please contact me at my office.

Yours very truly,

DANSON & ASSOCIATES, INC.

Robert Danson, P.E.
Project Engineer

REC/kab
cc: Will refer Davis & Clark County

Nancy Everson, CPA
Director of Finance
Phone: 406/447-8309
Fax: 406/447-8370



City- County Building
316 N. Park / P.O. Box 1724
Helena, Montana 59624

LEWIS AND CLARK COUNTY, MONTANA
RELATIVE SIZE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2000

ATTACHMENT C

REVENUE:

General Fund	\$ 4,568,751
Special Revenue Funds	10,548,014
Debt Service Funds	394,785
Capital Projects Funds	206,207
Enterprise Funds	5,667,403
Enterprise Non-Operating Revenues (net)	--
Internal Service Non-Operating Revenues (net)	--
TOTAL REVENUE	\$21,385,160

x 43% 43%

MAXIMUM COVERAGE \$ 9,195,619

ENVIRONMENTAL OBLIGATIONS

Lewis & Clark County Landfill	
Recognized Closure	\$ 472,307
Unrecognized Closure	4,327,693
Recognized Post-closure	59,629
Unrecognized Post-closure	546,371
Scratchgravel Landfill	
Post-closure	500,000
Petroleum Underground Storage Tanks	
Lincoln Shop (1)	17,500
Criminal Justice Facility (1)	<u>17,500</u>

TOTAL ENVIRONMENTAL OBLIGATIONS \$ 5,941,000

Maximum Coverage over/(under) Environmental Obligations \$ 3,254,619

City-County Building
316 N. Park P.O. Box 1734
Helena, Montana 59624



Nancy Everson, CPA
Director of Finance
Phone 406/447-8369
Fax 406/447-8370

LEWIS AND CLARK COUNTY, MONTANA
RELATIVE SIZE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2000

ATTACHMENT

REVENUE	
General Fund	\$ 4,568,751
Special Revenue Funds	10,548,014
Debt Service Funds	124,787
Capital Projects Funds	206,307
Enterprise Funds	2,667,402
Enterprise Non-Operating Revenues (net)	—
General Service Non-Operating Revenues (net)	—
TOTAL REVENUE	\$21,385,160
MAXIMUM COVERAGE	
ENVIRONMENTAL OBLIGATIONS	\$ 2,107,619
Lewis & Clark County Landfill	—
Recognized Cleanup	\$ 475,307
Unrecognized Cleanup	4,327,601
Recognized Post-closure	20,639
Unrecognized Post-closure	240,771
Sanitary Landfill	—
Post-closure	200,000
Permethrin Disposition Storage Tanks	—
Lincoln Shop (I)	17,500
Chemical Justice Facility (I)	17,500
TOTAL ENVIRONMENTAL OBLIGATIONS	\$ 2,991,007
Maximum Coverage over/under Environmental Obligations	\$ 1,254,619

Nancy Everson, CPA
Finance Officer
Phone: 406/447-8309
Fax: 406/447-8370



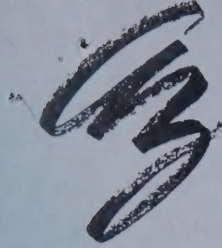
City- County Building
316 N. Park / P.O. Box 1724
Helena, Montana 59624

LEWIS AND CLARK COUNTY, MONTANA
≤ 5% OPERATING DEFICIT
AS OF JUNE 30, 1999 AND 2000

ATTACHMENT D

	<u>FY1999</u>	<u>FY2000</u>
REVENUE:		
General Fund	\$ 5,129,594	\$4,568,751
Special Revenue Funds	9,964,168	10,548,014
Debt Service Funds	223,165	394,785
Capital Projects Funds	1,620,877	206,207
Enterprise Funds	4,954,726	5,667,403
Enterprise Non-Operating Revenues (net)	--	--
Internal Service Non-Operating Revenues (net)	<u>40,613</u>	<u>--</u>
 TOTAL REVENUE	 \$21,933,143	 \$ 21,385,160
 EXPENDITURES/EXPENSES:		
General Fund	\$ 4,285,521	\$5,076,798
Special Revenue Funds	10,876,545	10,911,893
Less Capital Outlay	(909,126)	(281,044)
Debt Service Funds	166,042	77,849
Capital Projects Funds	1,704,802	275,805
Less Capital Outlay	0	
Enterprise Funds Operating Expenses	4,939,513	5,159,663
Less Depreciation	(232,548)	(223,378)
If Negative Enterprise Non-Operating Revenues (net)	125,458	161,052
If Negative Internal Service Non-Operating Revenues (net)	<u>--</u>	<u>40,515</u>
 TOTAL EXPENDITURES/EXPENSES	 <u>\$20,956,207</u>	 <u>\$21,199,153</u>
 DIFFERENCE (Expenditures/Expenses less Revenues)	 \$(976,936)	 \$(186,007)
 DIFFERENCE AS A % OF TOTAL REVENUES	 -4.5%	 -.9%

Source: CAFR June 30, 1999; CAFR June 30, 2000



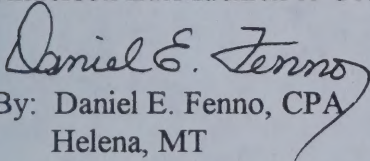
& COMPANY

DISCOVERY BLOCK
828 GREAT NORTHERN BOULEVARD
P.O. BOX 1040 • HELENA, MONTANA 59624-1040
406•442•1040 FAX 406•442•1100

LEWIS AND CLARK COUNTY, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
JANUARY 9, 2001

We hereby certify that the financial information shown by the Chief Financial Officer of Lewis and Clark County in Helena, Montana in Attachment D, schedule presenting the County's compliance with operating deficit specification, agrees with the audited financial statements of the County for fiscal years ending June 30, 1999 and 2000. In addition, the revenue amounts presented in Attachment C, schedule presenting relative size threshold, agrees with the revenue amounts shown in the County's audited financial statements for the year presented.

Certified by:
Anderson ZurMuehlen & Co., P.C.


By: Daniel E. Fenno, CPA
Helena, MT
January 9, 2001

County Laws & Lease

Facility & # 90 PC

Closure Landfarm

Finan Assur Liner

GW Corr Meas Methane

GW Monitoring O & M

GW Reports Run - On

Inspections

Other: _____



2nd ed. 1874

1874



City of Helena
316 N. Park Avenue
Helena, Montana 59623

Deq Metcalf Legal

DEC 22 1999

PO Box 200901

December 21, 1999

M. Steger Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59620-0901

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Mark:

I have enclosed the required financial assurance reporting information as of June 30, 1999. This is being submitted within the 180 day reporting period deadline.

As the attachments show, we have taken a very conservative approach in both our audit and in this submission. We have included, in our opinion, all possible costs including a contingency amount for the unanticipated or omitted. In addition, we have included all ongoing costs for a period of 31 years. We have not assumed any retroactive closure, and have assumed that the landfill will be closed in fiscal year 2000 and monitored for thirty years beginning in 2001. I hope you agree this is a very conservative approach. In spite of the conservatism, we met all the necessary ratios, etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Shelly Ann Laine, Director
ADMINISTRATIVE SERVICES

cc: City Manager
Public Works Admin.



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 21, 1999

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents which demonstrate the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer which summarizes the City's landfill closure plan and related cost estimates as of June 30, 1999 (but dated October 6, 1999). (Attachment A) Please note that the engineer's 30 year total does not include the fiscal year 2000. The 31-year, grand total is \$3,920,104 (\$3,367,132 + \$552,972).

The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 31 years, of all possible monitoring adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 1999. As required by GAAP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 1999 (excluding inflation) and as included in our 1999 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.

3. As of June 30, 1999, the City had only one outstanding

general obligation bond issue--\$3,375,000 in Series 1997 General Obligation Bonds. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond rating basis.

4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$18,093,279 versus Total Expenditures of \$21,326,992 for a ratio of 84.84% which is greater than or equal to .05 (Attachment E).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$1,869,117 versus Total Expenditures of \$21,326,992 for a ratio of 8.76% which is less than or equal to .20 (Attachment F).
5. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages 2, 9, 40, 87 and 91.)
6. Calculations for the years ending June 30, 1998 and 1999 which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).
7. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

Hydrometrics, Inc.
FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 1999, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Shelly Ann Laine

Certified By:

SHELLY ANN LAINE, DIRECTOR
ADMINISTRATIVE SERVICES

12/17/99

Date

Subscribed and sworn to before me this 17th day of Dec, 1999.

Katherine Smidle
Notary Public for the State of Montana
Residing at Helena
My Commission Expires: 1-31-03

(SEAL)



Hydrometrics, Inc.®

consulting scientists, engineers, and contractors

2727 Airport Road
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-1252 E. Bldg.
(406) 443-4155 W. Bldg.
(406) 443-0760 S. Bldg.
www.hydrometrics.com

October 6, 1999

Ms. Shelly Laine
City of Helena
City/County Building
316 N. Park Ave.
Helena, MT 59623

RE: Budgets for Environmental Monitoring and Reporting and Capital and Operation and Maintenance for Corrective Actions at the Helena Landfill

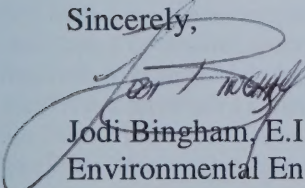
Dear Shelly:

Attached Tables 1 shows the projected annual budget for the Helena Landfill for the thirty years following closure of the landfill. Tables 2 and 3 include detailed costs estimates for all costs listed in the projected budget. These tables include costs for environmental monitoring and reporting costs and post-closure care costs as historically implemented. Also included are capital and operation and maintenance (O&M) costs for the YMCA gas extractions system (operational since June 1998), Carroll College passive methane interception trench (to be installed this fall and operational by January 2000), and the groundwater extraction system (to be installed this fall and operational in April 2000).

For the environmental monitoring and reporting, this budget includes all foreseen costs associated with routine environmental monitoring of the landfill, but does not include unforeseen or ancillary items such as additional monitoring required by the Montana Department of Environmental Quality. We are also assuming that the statistical reports fulfill the annual reporting requirements of MDEQ. For the corrective actions yet to be implemented, costs are based on engineers' estimates and are very preliminary. Electrical costs for the YMCA GES and groundwater extraction system are billed directly to the City and have not been included in O&M cost estimates. These costs do not include additional meetings and reports required by MDEQ to demonstrate the effectiveness of these corrective actions.

If you have any questions concerning these costs, please don't hesitate to call.

Sincerely,



Jodi Bingham, E.I.
Environmental Engineer/Chemist

Enclosures

c: Jeff Towery, Acting Public Works Director

Table 1: Operation and Maintenance Costs at the Helena Landfill

Fiscal Year	Environmental Monitoring/Reporting (Groundwater and Methane) (1)	Corrective Action YMCA GES System Capital, O&M (2)	Corrective Action CC Methane Trench Capital, O&M (3)	Corrective Action Groundwater Ext. Capital, O&M (4)	Post Closure Care of Site Inspection, Cap & Drainage Maint. (5)	Estimated Total Annual Cost
2000	\$35,282	\$9,048	\$360,651	\$142,635	\$5,356	\$552,972
2001	\$36,517	\$8,278	\$1,251	\$13,636	\$5,544	\$65,226
2002	\$37,795	\$8,568	\$1,295	\$14,113	\$5,738	\$67,509
2003	\$39,118	\$8,868	\$1,340	\$14,607	\$5,938	\$69,872
2004	\$40,487	\$9,178	\$1,387	\$15,119	\$6,146	\$72,317
2005	\$41,904	\$9,499	\$1,436	\$15,648	\$6,361	\$74,848
2006	\$43,371	\$9,832	\$1,486	\$16,195	\$6,584	\$77,468
2007	\$44,889	\$10,176	\$1,538	\$16,762	\$6,814	\$80,179
2008	\$46,460	\$10,532	\$1,592	\$17,349	\$7,053	\$82,985
2009	\$48,086	\$10,900	\$1,648	\$17,956	\$7,300	\$85,890
2010	\$49,769	\$11,282	\$1,705	\$18,585	\$7,555	\$88,896
2011	\$51,511	\$11,677	\$1,765	\$19,235	\$7,820	\$92,007
2012	\$53,314	\$12,086	\$1,827	\$19,908	\$8,093	\$95,228
2013	\$55,179	\$12,509	\$1,891	\$20,605	\$8,377	\$98,561
2014	\$57,111	\$12,946	\$1,957	\$21,326	\$8,670	\$102,010
2015	\$59,110	\$13,399	\$2,025	\$22,073	\$8,973	\$105,581
2016	\$61,178	\$13,868	\$2,096	\$22,845	\$9,287	\$109,276
2017	\$63,320	\$14,354	\$2,170	\$23,645	\$9,613	\$113,101
2018	\$65,536	\$14,856	\$2,246	\$24,472	\$9,949	\$117,059
2019	\$67,830	\$15,376	\$2,324	\$25,329	\$10,297	\$121,156
2020	\$70,204	\$15,914	\$2,406	\$26,215	\$10,658	\$125,397
2021	\$72,661	\$16,471	\$2,490	\$27,133	\$11,031	\$129,786
2022	\$75,204	\$17,048	\$2,577	\$28,083	\$11,417	\$134,328
2023	\$77,836	\$17,645	\$2,667	\$29,066	\$11,816	\$139,030
2024	\$80,560	\$18,262	\$2,761	\$30,083	\$12,230	\$143,896
2025	\$83,380	\$18,901	\$2,857	\$31,136	\$12,658	\$148,932
2026	\$86,298	\$19,563	\$2,957	\$32,226	\$13,101	\$154,145
2027	\$89,319	\$20,247	\$3,061	\$33,353	\$13,559	\$159,540
2028	\$92,445	\$20,956	\$3,168	\$34,521	\$14,034	\$165,124
2029	\$95,680	\$21,690	\$3,279	\$35,729	\$14,525	\$170,903
2030	\$99,029	\$22,449	\$3,393	\$36,980	\$15,034	\$176,884

30 Year Total:**\$3,367,132**

- (1) See Table 2 for detailed cost estimate for environmental monitoring and reporting for 1999.
 (2) See Table 2 for detailed operation and maintenance costs estimated for YMCA GES for 1999.
 See Table 3 for detailed capital costs estimated for YMCA GES for 1999.
 (3) See Table 2 for detailed operation and maintenance costs estimated for CC Methane Trench for 1999.
 See Table 3 for detailed capital costs estimated for CC Methane Trench for 1999.
 (4) See Table 2 for detailed operation and maintenance costs estimated for Groundwater Extraction System for 1999.
 See Table 3 for detailed capital costs estimated for Groundwater Extraction System for 1999.
 (5) See Table 2 for detailed operation and maintenance costs estimated for Post Closure Care for 1999.

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

**TABLE 2: DETAILED COSTS FOR OPERATION AND MAINTENANCE COSTS
AT THE CITY OF HELENA LANDFILL**

ENVIRONMENTAL MONITORING AND REPORTING					
Description	Unit	Quantity	Unit Cost		Total
Semiannual Sampling (June and December) (1)					
Labor (Sampling Technician)	hr	35	41	\$	1,435.00
Labor (Engineer II)	hr	10	62	\$	620.00
Labor (Data Validation Specialist)	hr	15	41	\$	615.00
Sampling Equipment	LS	1	450	\$	450.00
Laboratory Analysis (Table 1)	each	12	425	\$	5,100.00
Laboratory Analysis (VOC only)	each	15	175	\$	2,625.00
Subtotal				\$	10,845.00
Semiannual Statistical Report (includes quarterly sampling)					
Labor (Engineer for stat report)	hr	40	62	\$	2,480.00
Labor (Project Manager)	hr	10	82	\$	820.00
Labor (Secretary)	hr	5	40	\$	200.00
Labor (Drafter)	hr	5	46	\$	230.00
Subtotal				\$	3,730.00
Monthly Monitoring of Methane Probes (includes YMCA GES monitoring) (2)					
Labor (Sampling Technician)	hr	8	42	\$	336.00
Labor (Project Manager)	hr	1	80	\$	80.00
Labor (Secretary)	hr	0.5	40	\$	20.00
Equipment	LS	1	75	\$	75.00
Subtotal				\$	511.00
Annual Total				\$	35,282.00

(1) Assumes sampling of 13 Monitoring Wells and 11 Residential wells.

(also includes 3 QA/QC samples)

(2) Assumes monitoring of up to 40 Methane Monitoring Probes and Wells.

**TABLE 2: DETAILED COSTS FOR OPERATION AND MAINTENANCE COSTS
AT THE CITY OF HELENA LANDFILL, cont.**

OPERATION AND MAINTENANCE COSTS FOR CORRECTIVE ACTIONS				
Description	Unit	Quantity	Unit Cost	Total
Quarterly Groundwater Extraction System Monitoring (March and September) (1)				
Labor (Sampling Technician)	hr	17.5	41	\$ 717.50
Labor (Engineer II)	hr	5	62	\$ 310.00
Labor (Data Validation Specialist)	hr	10	41	\$ 410.00
Sampling Equipment	LS	1	100	\$ 100.00
Laboratory Analysis (VOC only)	each	6	175	\$ 1,050.00
GW Extraction System O&M Costs	LS	1	8,000	\$ 8,000.00
Subtotal				\$ 13,175.00
Semi-Monthly YMCA GES Monitoring (includes stack gas sampling) (2)				
Labor (Sampling Technician)	hr	4.5	42	\$ 189.00
Labor (Project Manager)	hr	0.5	80	\$ 40.00
Equipment	LS	0.5	75	\$ 37.50
Laboratory Analysis (VOC only)	each	1	150	\$ 150.00
YMCA GES O&M Costs	LS	1	3,000	\$ 3,000.00
Subtotal				\$ 7,998.00
Monthly Monitoring of Carroll College Passive Interception Trench (3)				
Labor (Sampling Technician)	hr	1	42	\$ 42.00
Labor (Project Manager)	hr	0.5	80	\$ 40.00
Equipment	LS	0.25	75	\$ 18.75
Subtotal				\$ 1,209.00
Post Closure Care (4)				
Inspection, cap and drainage maintenance	LS	1	5,356	\$ 5,356.13
Subtotal				\$ 5,356.13
Annual Total				\$ 22,382.00

- (1) Assumes sampling of 3 Groundwater Extraction Wells and 3 Monitoring Wells.
O&M Costs include \$5,000 for electrical costs and \$3,000 for pump maintenance and winterization costs.
- (2) Assumes sampling of 6 Gas Extraction Wells and 5 Methane Monitoring Probes.
Also includes collection and analysis of stack gas sample for VOCs.
O&M Costs include \$1,000 for carbon canister regeneration and \$2,000 for blower electrical and maintenance costs.
- (3) Assumes monitoring of trench headers.
- (4) An estimate of \$5,000 was submitted by Hydrometrics in 1997. Cost for 1999 includes two years of inflation at 3.5%.

**TABLE 3: DETAILED CAPITAL COSTS FOR CORRECTIVE MEASURES
AT THE CITY OF HELENA LANDFILL FROM JUNE 1999-MAY 2000**

CORRECTIVE MEASURES	
Description	Total
YMCA Landfill Gas Extraction System	
Install New Silencer	\$ 1,050.00
Subtotal	\$ 1,050.00
Carroll College Landfill Gas Interception Trench	
Land Purchase (1)	\$ 178,275.00
Legal/Technical (1)	\$ 50,000.00
City Engineering (2)	\$ 2,834.91
Intercap Fees (2)	\$ 3,802.58
Engineering	\$ 10,000.00
Construction (3)	\$ 88,775.00
Construction Oversight	\$ 5,000.00
Contingency	\$ 20,755.00
Subtotal	\$ 359,442.49
Groundwater Extraction System	
City Engineering (2)	\$ 1,785.09
Intercap Fees (2)	\$ 2,394.42
Pilot Test	\$ 27,000.00
Engineering	\$ 10,000.00
Construction (3)	\$ 55,900.00
Construction Oversight	\$ 5,000.00
MDEQ Regulatory Interaction, Sampling, and Reporting	\$ 11,000.00
Contingency	\$ 16,380.00
Subtotal	\$ 129,459.51
Annual Total	\$ 489,952.00

(1) Numbers submitted by City of Helena (Shelly Laine) to be included in this report.

(2) A total of \$4,620 for Engineering and \$6,197 for Intercap Fees were submitted by the the City of Helena (Shelly Laine) to be included in this report. These numbers were split proportionally between the CC GES and the Groundwater System based on

*Only those costs have been identified as post closure care and monitoring costs. All others are deemed to be corrective action measures.

*This amount has been included due to the uncertainty of certain events. For example, the landfill has not been officially closed, the costs for actions not yet implemented have been estimated, as well as some of the other items delineated in Hydromatic's cover letter.

ATTACHMENT B (PAGE 1 OF 2)

DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY AS OF JUNE 30, 1999

					WITHOUT INFLATION	WITH INFLATION
Balance of YMCA methane extraction system					\$1,050	\$1,050
Cost of Carroll College methane extraction system					359,442	359,442
Groundwater Extraction System					129,460	129,460
Subtotal Corrective Action Measures					489,952	489,952
Ongoing Costs:						
Environmental Monitoring/Reporting	35,282 *					
Postclosure Care of Site	5,356 *					
Total Postclosure Care/Monitoring	40,638 x 31 years				1,259,778	2,211,905
YMCA GES System O&M	7,998					
CC Methane Trench O&M	1,209					
Groundwater Extraction O&M	13,175					
Total Ongoing Costs/Corrective	22,382 x 31 years				693,842	1,218,240
Contingency/Additional Items Not Estimated					330,689	330,689 +
Total Estimated Costs accrued at June 30, 1999					\$2,774,261	\$4,250,786

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

+This amount has been included due to the uncertainty of certain events. For example, the landfill has not been officially closed, the costs for actions not yet implemented have been estimated, as well as some of the other items delineated in Hydrometric's cover letter.

ATTACHMENT B (PAGE 2 OF 2)
POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.5% PER YEAR
ASSUMES CLOSURE IN 2000

		ENVIR. MONITOR REPORT	YMCA* GES SYSTEM	CC* METHANE TRENCH	GROUND-* WATER WELLS	CARE OF SITE	TOTAL
FISCAL							
2000	1	35,282	7,998	1,209	13,175	5,356	63,020
2001	2	36,517	8,278	1,251	13,636	5,543	65,226
2002	3	37,795	8,568	1,295	14,113	5,737	67,509
2003	4	39,118	8,868	1,340	14,607	5,938	69,871
2004	5	40,487	9,178	1,387	15,119	6,146	72,317
2005	6	41,904	9,499	1,436	15,648	6,361	74,848
2006	7	43,371	9,832	1,486	16,195	6,584	77,468
2007	8	44,889	10,176	1,538	16,762	6,814	80,179
2008	9	46,460	10,532	1,592	17,349	7,053	82,985
2009	10	48,086	10,900	1,648	17,956	7,300	85,890
2010	11	49,769	11,282	1,705	18,585	7,555	88,896
2011	12	51,511	11,677	1,765	19,235	7,820	92,007
2012	13	53,314	12,086	1,827	19,908	8,093	95,228
2013	14	55,179	12,509	1,891	20,605	8,377	98,561
2014	15	57,111	12,946	1,957	21,326	8,670	102,010
2015	16	59,110	13,399	2,025	22,073	8,973	105,580
2016	17	61,178	13,868	2,096	22,845	9,287	109,276
2017	18	63,320	14,354	2,170	23,645	9,612	113,100
2018	19	65,536	14,856	2,246	24,472	9,949	117,059
2019	20	67,830	15,376	2,324	25,329	10,297	121,156
2020	21	70,204	15,914	2,406	26,215	10,657	125,396
2021	22	72,661	16,471	2,490	27,133	11,030	129,785
2022	23	75,204	17,048	2,577	28,083	11,416	134,328
2023	24	77,836	17,645	2,667	29,066	11,816	139,029
2024	25	80,560	18,262	2,761	30,083	12,230	143,895
2025	26	83,380	18,901	2,857	31,136	12,658	148,932
2026	27	86,298	19,563	2,957	32,226	13,101	154,144
2027	28	89,319	20,247	3,061	33,353	13,559	159,539
2028	29	92,445	20,956	3,168	34,521	14,034	165,123
2029	30	95,680	21,690	3,279	35,729	14,525	170,903
2030	31	99,029	22,449	3,393	36,980	15,033	176,884
		1,920,381	435,327	65,805	717,108	291,524	3,430,145

*CORRECTIVE ACTIONS

City of Helena, Montana

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1999**

ATTACHMENT C

REVENUE:	FY 1999
GENERAL FUND	\$8,280,428
SPECIAL REVENUE FUNDS	6,321,849
DEBT SERVICE FUNDS	1,976,261
CAPITAL PROJECTS FUNDS	474,520
ENTERPRISE FUNDS	11,131,404
INTERNAL SERVICE NON-OPERATING, NET	42,586
TOTAL REVENUE	\$28,227,048
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$12,137,631
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,514,483
POST-CLOSURE	1,259,778
SUBTOTAL LANDFILL	2,774,261
UNDERGROUND TANKS - ONE	17,500
TOTAL ENVIRONMENTAL OBLIGATIONS	2,791,761
MAXIMUM COVERAGE OVER OBLIGATIONS	\$9,345,870

SOURCE: CAFR JUNE 30, 1999

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1999 (WITH INFLATION)**

ATTACHMENT E

ATTACHMENT D

CASH AND SECURITIES:

REVENUE:	FY 1999
GENERAL FUND	\$8,280,428
SPECIAL REVENUE FUNDS	6,321,849
DEBT SERVICE FUNDS	1,976,261
CAPITAL PROJECTS FUNDS	474,520
ENTERPRISE FUNDS	11,131,404
INTERNAL SERVICE NON-OPERATING, NET	42,586
TOTAL REVENUE	\$28,227,048
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$12,137,631
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	2,038,881
POST-CLOSURE	2,211,905
SUBTOTAL LANDFILL	4,250,786
UNDERGROUND TANKS - ONE	17,500
TOTAL ENVIRONMENTAL OBLIGATIONS	4,268,286
MAXIMUM COVERAGE OVER OBLIGATIONS	\$7,869,345

SOURCE: CAFR JUNE 30, 1999

SOURCE: CAFR JUNE 30, 1999

City of Helena, Montana

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 1999**

ATTACHMENT E

CASH AND SECURITIES:

GENERAL FUND	\$2,055,807
SPECIAL REVENUE FUNDS	4,404,655
DEBT SERVICE FUNDS	3,145,205
DEBT SERVICE FUNDS - RESTRICTED	359,930
ENTERPRISE FUNDS	64,865
ENTERPRISE FUNDS - RESTRICTED	6,808,122
INTERNAL SERVICE FUNDS	1,254,695
TOTAL CASH AND SECURITIES	\$18,093,279

EXPENDITURES/EXPENSES:

GENERAL FUND	\$9,013,537
LESS CAPITAL OUTLAY	(6,800)
SPECIAL REVENUE FUNDS	4,177,880
LESS CAPITAL OUTLAY	(612,242)
DEBT SERVICE FUNDS	973,400
ENTERPRISE FUNDS	9,431,005
LESS DEPRECIATION	(2,093,299)
ENTERPRISE NON-OPERATING, NET	443,511
TOTAL EXPENDITURES/EXPENSES	\$21,326,992

CASH AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	84.84%
---	---------------

SOURCE: CAFR JUNE 30, 1999

City of Helena, Montana

CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 1999

ATTACHMENT F

DEBT SERVICE:

	FY 1998	FY 1999
GENERAL FUND	\$7,796,386	\$8,260,000
SPECIAL REVENUE FUNDS	5,802,607	6,321,000
DEBT SERVICE FUNDS	1,873,789	973,400
CAPITAL PROJECT FUNDS	217,288	474,500
ENTERPRISE FUNDS	10,812,731	893,961
INTERNAL SERVICE FUNDS	30,586	1,756

TOTAL DEBT SERVICE	\$20,235,387	\$1,869,117
---------------------------	---------------------	--------------------

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,426,313	\$9,013,537
LESS CAPITAL OUTLAY	(14,154)	(6,800)
SPECIAL REVENUE FUNDS	3,725,896	4,177,880
LESS CAPITAL OUTLAY	(136,648)	(612,242)
DEBT SERVICE FUNDS	568,288	973,400
ENTERPRISE FUNDS	10,870,277	9,431,005
LESS DEPRECIATION	(2,085,274)	(2,093,299)
ENTERPRISE NON-OPERATING, NET	373,856	443,511

TOTAL EXPENDITURES/EXPENSES	\$21,753,255	\$21,326,992
------------------------------------	---------------------	---------------------

DEBT SERVICE AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	\$4,482,142	\$6,000,058
		8.76%

AS A PERCENT OF TOTAL REVENUES	17.09%	24.44%
---------------------------------------	---------------	---------------

SOURCE: CAFR JUNE 30, 1999

SOURCE: CAFR JUNE 30, 1999 and JUNE 30, 1998

City of Helena, Montana

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 1998 AND 1999**

ATTACHMENT G

REVENUE:	FY 1998	FY 1999
GENERAL FUND	\$7,798,396	\$8,280,428
SPECIAL REVENUE FUNDS	5,602,607	6,321,849
DEBT SERVICE FUNDS	1,673,769	1,976,261
CAPITAL PROJECTS FUNDS	217,298	474,520
ENTERPRISE FUNDS	10,912,731	11,131,404
INTERNAL SERVICE NON-OPERATING, NET	<u>30,596</u>	<u>42,586</u>
TOTAL REVENUE	\$26,235,397	\$28,227,048
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$8,426,313	\$9,013,537
LESS CAPITAL OUTLAY	(14,154)	(6,800)
SPECIAL REVENUE FUNDS	3,725,896	4,177,880
LESS CAPITAL OUTLAY	(135,646)	(612,242)
DEBT SERVICE FUNDS	566,288	973,400
ENTERPRISE FUNDS	10,876,277	9,431,005
LESS DEPRECIATION	(2,065,274)	(2,093,299)
ENTERPRISE NON-OPERATING, NET	<u>373,555</u>	<u>443,511</u>
TOTAL EXPENDITURES/EXPENSES	21,753,255	21,326,992
DIFFERENCE	\$4,482,142	\$6,900,056
AS A PERCENT OF TOTAL REVENUES	17.08%	24.44%

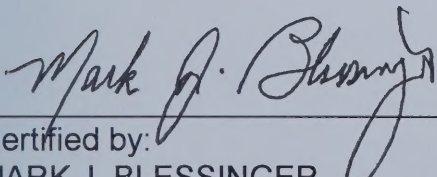
SOURCE: CAFR JUNE 30, 1999 and JUNE 30, 1998

City of Helena, Montana

**CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
DECEMBER 21, 1999**

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 1998 and 1999.



Certified by:
MARK J. BLESSINGER
Certified Public Accountant
Galusha, Higgins and Galusha, PC
Helena, Montana

12/16/99

Date



City of Helena
316 N. Park Avenue
Helena, Montana 59623

County	L+C
Facility & #	Helena 90
Closure	
Finan Assur	Landfarm
GW Corr Meas	Liner
GW Monitoring	Methane
GW Reports	O & M
Inspections	Run - On
Other:	

Copy

December 15, 1998

M. Steger Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59620-0901

RECEIVED

DEC 16 1998

DEQ LEGAL UNIT

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Mark:

I have enclosed the required financial assurance reporting information as of June 30, 1998. This is being submitted within the 180 day reporting period deadline.

As the attachments show, we have taken a very conservative approach in both our audit and in this submission. We have included all possible costs including the groundwater wells that have yet to be ordered or agreed upon. In addition, we have included all ongoing costs for a period of 31 years. We have not assumed any retroactive closure, and have assumed that the landfill will be closed in fiscal year 1999 and monitored for thirty years beginning in 2000. I hope you agree this is a very conservative approach. In spite of the conservatism, we met all the necessary ratios, etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Shelly Ann Laine

Shelly Ann Laine, Director
ADMINISTRATIVE SERVICES

cc: City Manager
Kim Milburn



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 15, 1998

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents which demonstrate the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer which summarizes the City's landfill closure plan and related cost estimates as of April 3, 1998. (Attachment A) Two different scenarios are presented. We have included the first assumption in its entirety. In addition, we have added two additional years of monitoring. We did not include the second assumption of a global extraction system. However, as discussed at a 10/28/98 meeting with Pat Crowley, we have included the estimated cost of extraction/irrigation wells (Alternative 4) (\$27,000 + \$135,000) and the ongoing O&M costs associated with them (\$17,000/yr). (Final Page of Attachment A)

The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 31 years, of all possible monitoring adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 1998. As required by GAAP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 1998 (excluding inflation) and as included in our 1998 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.

3. As of June 30, 1998, the City had only two outstanding general obligation bond issues. One was a 1978 Eastside G.O. Bond issue which had only \$30,000 remaining principal to be paid. The final payment was made July 1, 1998. The issue is not rated.

The City also has \$3,375,000 in Series 1997 General Obligation Bonds outstanding. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond rating basis.

4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$16,285,470 versus Total Expenditures of \$21,753,255 for a ratio of 74.86% which is greater than or equal to .05 (Attachment E).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$1,440,794 versus Total Expenditures of \$21,753,255 for a ratio of 6.62% which is less than or equal to .20 (Attachment F).
5. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages 2, 8, 9, 39, 87, 89 and 91.)
6. Calculations for the years ending June 30, 1997 and 1998 which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).
7. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 1998, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Shelly Ann Laine

Certified By:

SHELLY ANN LAINE, DIRECTOR
ADMINISTRATIVE SERVICES

12-15-98
Date

Subscribed and sworn to before me this 15th day of DEC., 1998.

Debbie Pulliam

Notary Public for the State of Montana

Residing at Helena

My Commission Expires: 5-2-2002

(SEAL)



Hydrometrics, Inc.

consulting scientists, engineers & contractors

ATTACHMENT A

2727 Airport Road
Helena, MT 59601

(406) 443-4150

Fax: (406) 443-4155 or

(406) 443-1252

www.hydrometrics.com

April 3, 1998

Mr. Ted Hill
Environmental Engineer
City of Helena - City/County Building
316 North Park
Helena, MT 59623

Dear Ted,

Enclosed are updated cost estimates which can be submitted to MDEQ with the City's Financial Assurance information. Included are three Tables. Table 1 is a 30 year projection of post closure costs. There are two versions of Table 1. One version includes a global extraction system in addition to the Phase I extraction system and the methane collection trench on the Phase II area. The other version does not include this global extraction system.

Table 2 includes detailed costs for corrective action including; the completion of the Phase I gas extraction system, the Phase II area methane collection trench, and a global extraction system (if necessary). Total cost of corrective action for 1998 are listed for both assumptions (with and without the global LFG system).

Table 3 shows the costs for environmental monitoring and reporting, and was previously referred to as Table 2 in your last submittal to the MDEQ.

Please call if you have any questions.

Sincerely,

Steven K. Downs, P.E.
Project Manager

Table 1:
Post Closure Care and Monitoring Cost Estimate
for the Helena Landfill

Year	Corrective Action LFG System Capital, O&M (1)	Environmental Monitoring/Reporting (Groundwater and Methane) (2)	Post Closure Care of Site Inspection, cap and drainage maintenance	Estimated Annual Cost
1998*	\$208,003	\$36,225	\$5,175	\$249,403
1999	\$7,000	\$37,493	\$5,356	\$49,849
2000	\$7,245	\$38,805	\$5,544	\$51,594
2001	\$7,499	\$40,163	\$5,738	\$53,399
2002	\$7,761	\$41,569	\$5,938	\$55,268
2003	\$8,033	\$43,024	\$6,146	\$57,203
2004	\$8,314	\$44,530	\$6,361	\$59,205
2005	\$8,605	\$46,088	\$6,584	\$61,277
2006	\$8,906	\$47,701	\$6,814	\$63,422
2007	\$9,218	\$49,371	\$7,053	\$65,642
2008	\$9,540	\$51,099	\$7,300	\$67,939
2009	\$9,874	\$52,887	\$7,555	\$70,317
2010	\$10,220	\$54,738	\$7,820	\$72,778
2011	\$10,577	\$56,654	\$8,093	\$75,325
2012	\$10,948	\$58,637	\$8,377	\$77,962
2013	\$11,331	\$60,690	\$8,670	\$80,690
2014	\$11,727	\$62,814	\$8,973	\$83,514
2015	\$12,138	\$65,012	\$9,287	\$86,437
2016	\$12,563	\$67,288	\$9,613	\$89,463
2017	\$13,002	\$69,643	\$9,949	\$92,594
2018	\$13,458	\$72,080	\$10,297	\$95,835
2019	\$13,929	\$74,603	\$10,658	\$99,189
2020	\$14,416	\$77,214	\$11,031	\$102,661
2021	\$14,921	\$79,916	\$11,417	\$106,254
2022	\$15,443	\$82,714	\$11,816	\$109,973
2023	\$15,983	\$85,609	\$12,230	\$113,822
2024	\$16,543	\$88,605	\$12,658	\$117,805
2025	\$17,122	\$91,706	\$13,101	\$121,929
2026	\$17,721	\$94,916	\$13,559	\$126,196
2027	\$18,341	\$98,238	\$14,034	\$130,613

30 Year Total: \$2,687,557

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

(1) See Table 2 for detailed cost estimate for corrective action in 1998.

(2) See Table 3 for detailed cost estimate for environmental monitoring and reporting for 1998.

Figures for subsequent years are based on cost for 1998 plus inflation cost (see note above)

* Assumes completion of Phase I gas collection system, and Installation of Phase II LFG Migration mitigation trench is necessary, and global LFG extraction system is unnecessary

Table 1:
Post Closure Care and Monitoring Cost Estimate
for the Helena Landfill

Year	Corrective Action LFG System Capital, O&M (1)	Environmental Monitoring/Reporting (Groundwater and Methane) (2)	Post Closure Care of Site Inspection, cap and drainage maintenance	Estimated Annual Cost
1998*	\$1,389,173	\$36,225	\$5,175	\$1,430,573
1999	\$17,000	\$37,493	\$5,356	\$59,849
2000	\$17,595	\$38,805	\$5,544	\$61,944
2001	\$18,211	\$40,163	\$5,738	\$64,112
2002	\$18,848	\$41,569	\$5,938	\$66,356
2003	\$19,508	\$43,024	\$6,146	\$68,678
2004	\$20,191	\$44,530	\$6,361	\$71,082
2005	\$20,897	\$46,088	\$6,584	\$73,570
2006	\$21,629	\$47,701	\$6,814	\$76,145
2007	\$22,386	\$49,371	\$7,053	\$78,810
2008	\$23,169	\$51,099	\$7,300	\$81,568
2009	\$23,980	\$52,887	\$7,555	\$84,423
2010	\$24,819	\$54,738	\$7,820	\$87,378
2011	\$25,688	\$56,654	\$8,093	\$90,436
2012	\$26,587	\$58,637	\$8,377	\$93,601
2013	\$27,518	\$60,690	\$8,670	\$96,877
2014	\$28,481	\$62,814	\$8,973	\$100,268
2015	\$29,478	\$65,012	\$9,287	\$103,777
2016	\$30,509	\$67,288	\$9,613	\$107,410
2017	\$31,577	\$69,643	\$9,949	\$111,169
2018	\$32,683	\$72,080	\$10,297	\$115,060
2019	\$33,826	\$74,603	\$10,658	\$119,087
2020	\$35,010	\$77,214	\$11,031	\$123,255
2021	\$36,236	\$79,916	\$11,417	\$127,569
2022	\$37,504	\$82,714	\$11,816	\$132,034
2023	\$38,817	\$85,609	\$12,230	\$136,655
2024	\$40,175	\$88,605	\$12,658	\$141,438
2025	\$41,581	\$91,706	\$13,101	\$146,388
2026	\$43,037	\$94,916	\$13,559	\$151,512
2027	\$44,543	\$98,238	\$14,034	\$156,815

30 Year Total: \$4,357,835

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

(1) See Table 2 for detailed cost estimate for corrective action in 1998.

(2) See Table 3 for detailed cost estimate for environmental monitoring and reporting for 1998.
Figures for subsequent years are based on cost for 1998 plus inflation cost (see note above)

* Assumes completion of Phase I gas collection system, installation of Phase II LFG Migration mitigation trench , and global LFG extraction system is necessary

Table 2: Detailed Costs for 1998 Corrective Action

Phase I Gas Extraction System		
Total Bid Price	\$171,000	based on Davidson bid
Cost Assumed in 1997	84,000	partial payments made in 1997
Remaining Capital Cost	\$87,000	based on Davidson bid
Estimated O&M cost remaining in 1998	\$3,000	based on engineers O&M estimate
Total Cost for Phase I System 1998	\$90,000	

Phase II Gas Migration Mitigation Trench				
Description	Unit	Quantity	Unit Cost	Total
Trench excavation 15' deep	bcy	972	\$5.00	\$ 4,860.00
Trench excavation 10' deep	bcy	1111	\$4.00	\$ 4,444.00
6" PVC installed	lf	1500	\$9.98	\$ 14,970.00
Washed gravel backfill	bcy	2000	\$10.00	\$ 20,000.00
Backfill/compact cover material (18")	bcy	83	\$1.62	\$ 134.46
haul/load excess material	lcy	2300	\$3.37	\$ 7,751.00
Liner/geofabric/installation	lf	1500	\$13.40	\$ 20,100.00
Housing(s) for carbon treatment/discharge	ls	1	\$10,000.00	\$ 10,000.00
Carbon Treatment	ls	1	\$600.00	\$ 600.00
Subtotal				\$ 82,859.46
Engineering/Oversight (15%)				\$ 12,428.92
Mobilization (5%)				\$ 4,142.97
Contingencies (20%)				\$ 16,571.89
Total Construction Cost				\$ 116,003.24
Operation Cost for 1998 (carbon replacement/disposal)				\$ 2,000.00
Total Cost for Phase II System 1998				\$ 118,003.24

Basis of Estimate

based on MEANS cost estimate ref. 022-254-0510 (w/ surcharge for exc. in garbage)
 based on MEANS cost estimate ref. 022-254-0510 (w/ surcharge for exc. in garbage)
 based on MEANS cost estimate ref. 33-07-02, assume vert. vents @ 200'
 local supplier bid - not compacted
 based on MEANS cost estimate ref. 022-208-2200/ 022-226-5060
 based on MEANS cost estimate ref. 022-626-0020
 local contractor estimate
 engineer estimate
 Carbtrl (supplier)

engineer estimate based on discussion w/ Carbtrl

Total Corrective Action Cost 1998 if Global extraction is unnecessary 208,003

Additional LFG Extraction over entire site (if necessary)				
Description	Unit	Quantity	Unit Cost	Total
Extraction Wells	ea	21	6300	\$ 132,300.00
Gas Header system	lf	7000	51	\$ 357,000.00
Well to header connection (valves, boxes, etc)	ea	27	2400	\$ 64,800.00
Condensate sumps/pumps..piping	ea	11	5500	\$ 60,500.00
Mechanical station and treatment (flare)	LS	1	200000	\$ 200,000.00
Subtotal				\$ 814,600.00
Engineering/Oversight (15%)				\$ 122,190.00
Mobilization (5%)				\$ 40,730.00
Contingencies (25%)				\$ 203,650.00
Total Construction Cost				\$ 1,181,170.00
Operation Cost for 1998 (assume built in 1998, start O&M in 1999)				na
Total Cost for Phase II System 1998				\$ 1,181,170.00

based on Davidson bid
 based on Davidson bid
 based on Davidson bid
 based on Davidson bid
 based on MEANS ECHOS environmental remediation cost estimates, and Davidson bid

Total Corrective Action Cost 1998 if Global extraction is necessary \$1,389,173

Table 3: Detailed Costs for 1998 Environmental Monitoring and Reporting

Groundwater Monitoring (per semi annual event)					
Description	Unit	Quantity	Unit Cost		Total
Labor (Sampling Technician)	hr	40	42	\$	1,680.00
Labor (Project Manager)	hr	10	77	\$	770.00
Sampling Equipment	LS	1	\$401	\$	400.50
Laboratory Analysis (Table 1)*	each	12	450	\$	5,400.00
Laboratory Analysis (VOC only)*	each	15	220	\$	3,300.00
Statistical Report					
Labor (Engineer for stat report)	hr	40	59	\$	2,360.00
Labor (Project Manager)	hr	10	77	\$	770.00
Labor (Secretary)	hr	5	40	\$	200.00
Labor (Drafter)	hr	4	46	\$	184.00
Total for Semi-Annual Groundwater Monitoring Event				\$	15,064.50
Annual Total (2xSemiannual)				\$	30,129.00

* Assumes sampling of 13 Monitoring Wells and 11 Residential wells
(also includes 3 QA/QC samples)

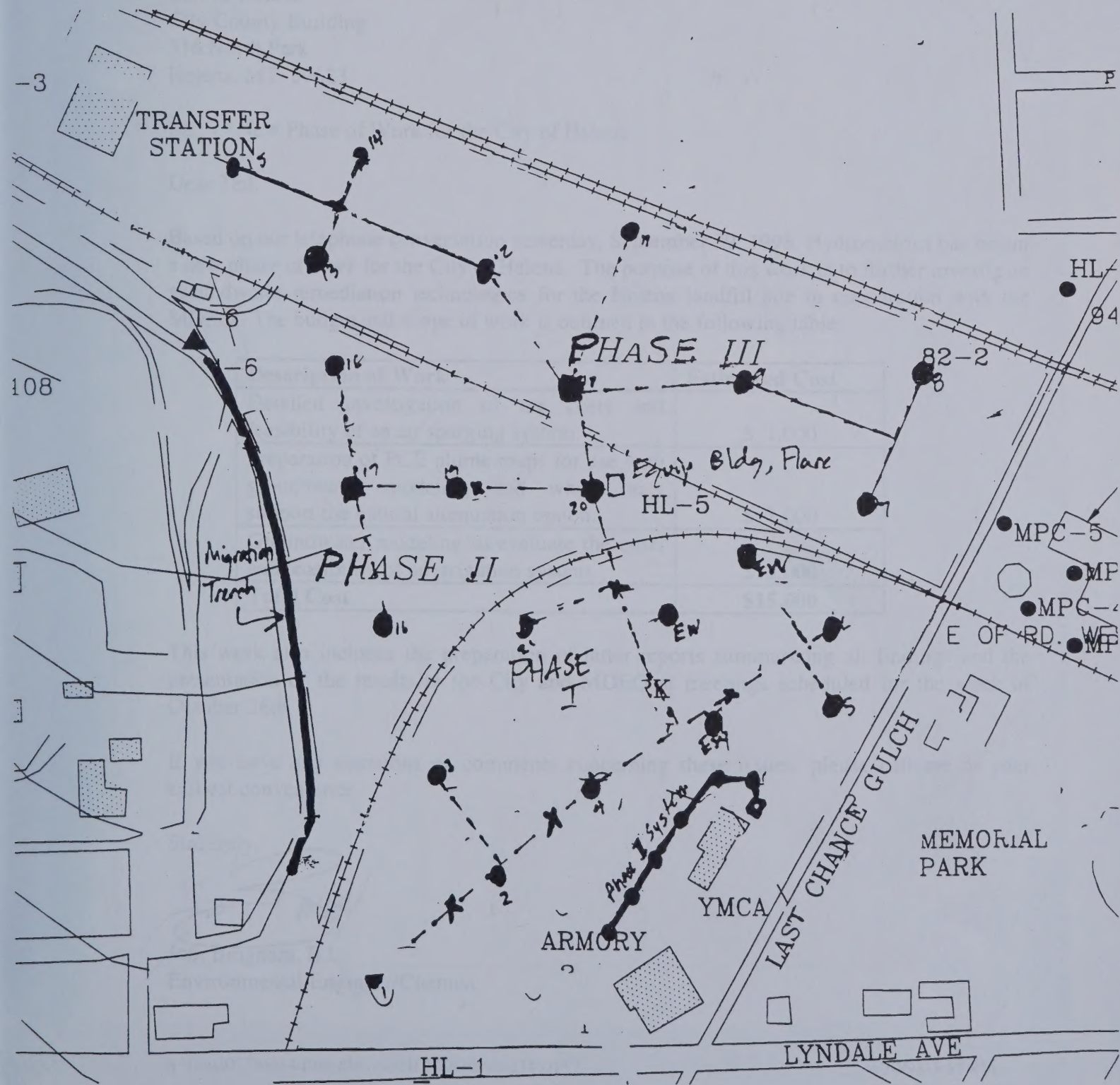
Methane Monitoring (per monthly event)					
Description	Unit	Quantity	Unit Cost		Total
Labor (Sampling Technician)**	hr	8	42	\$	336.00
Labor (Project Manager)	hr	1	77	\$	77.00
Labor (Secretary)	hr	0.5	40	\$	20.00
Equipment	LS	1	75	\$	75.00
Total for Monthly Methane Monitoring Event				\$	508.00
Annual Total (12xSemiannual)				\$	6,096.00

Annual Total For Groundwater and Methane Monitoring				\$	36,225.00
--	--	--	--	----	-----------

** Assumes sampling of up to 40 Methane Monitoring Probes and Wells

Environmental Research
Center of Illinois
University of Illinois
Champaign, Illinois

- X Sump





Hydrometrics, Inc.

consulting scientists, engineers & contractors

2727 Airport Road
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-4155 or
(406) 443-1252
www.hydrometrics.com

September 30, 1998

Mr. Ted Hill
Environmental Engineer
City of Helena
City County Building
316 North Park
Helena, MT 59623

RE: New Phase of Work for the City of Helena

Dear Ted,

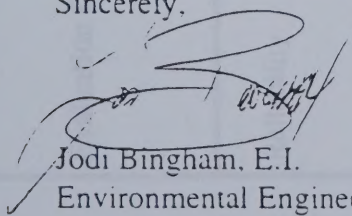
Based on our telephone conversation yesterday, September 29, 1998, Hydrometrics has begun a new phase of work for the City of Helena. The purpose of this work is to further investigate groundwater remediation technologies for the Helena landfill site in cooperation with the MDEQ. The budget and scope of work is outlined in the following table:

Description of Work	Estimated Cost
Detailed investigation of the costs and feasibility of an air sparging system.	\$ 1,000
Preparation of PCE plume maps for use with groundwater modeling and which may support the natural attenuation option.	\$ 1,000
Groundwater modeling to evaluate the costs and feasibility of an irrigation system.	\$13,000
Total Cost	\$15,000

This work also includes the preparation of letter reports summarizing all findings and the presentation of the results to the City and MDEQ at meetings scheduled for the week of October 26th.

If you have any questions or comments concerning these issues, please call me at your earliest convenience.

Sincerely,



Jodi Bingham, E.I.

Environmental Engineer/Chemist

Evaluation Criteria	Alternative 1 Existing Corrective Action	Alternative 2 In-Situ Air Sparging	Alternative 3 In-Situ Air Sparging / Soil Gas Extraction	Alternative 4 Extraction/ Irrigation	Alternative 5 Extraction/ Irrigation/ Seasonal Treatment at POTW
Reliability	⊙	⊙	⊙	⊙	⊙
Ease of Implementation	●	●	●	⊙	⊙
Potential Impacts	None	Mobilization of other substances	Mobilization of other substances	Consumptive water use/ exposure during spraying	Consumptive water use/ VOC load on POTW
Time Frames (years)	Implement - 0 Reach goals - 15 Monitor - 30	Implement - 1 Reach goals - 15 Operate - 30	Implement - 1 Reach goals - 15 Operate - 30	Implement - 1 Reach goals - 15 Operate - 30	Implement - 1 Reach goals - 15 Operate - 30
Costs:					
Pilot Test	-	\$13,000	\$18,000	\$27,000	\$27,000
Installation	\$507,000	\$192,000	\$280,000	\$135,000	\$178,000
Annual O&M	\$33,000 ↑	\$60,000	\$65,000	\$50,000 ↑	\$55,000

Additional cost of alternative 4 = \$17,000/yr [\$50,000 - \$33,000]



Measurement

Gas potential to measurement

Public Information

Comparison Alternatives



City of Helena
316 N. Park Avenue
Helena, Montana 59623

ATTACHMENT B (PAGE 1 OF 2)

DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 1998

	<u>WITHOUT INFLATION</u>	<u>WITH INFLATION</u>
Balance of YMCA methane extraction system	\$19,150	\$19,150
Cost of Carroll College methane extraction system	208,003	208,003
Other related improvements (Road/Parking Lot, etc.)	370,000	370,000
Loan Origination Fee	9,570	9,570
Contingencies	<u>35,901</u>	<u>35,901</u>
Amount included in FY99 Budget	\$642,624	\$642,624
Cost of Computer Groundwater Model	15,000	15,000 +
Environmental Monitoring/Reporting & Site Care (\$42,849 x 31 yrs)	1,328,319	2,332,248 *
Monitoring costs of two extraction systems/site (\$7,000 x 31 yrs)	217,000	381,006
Cost of Pilot Test for Groundwater wells	27,000	27,000 +
Groundwater wells	135,000	135,000 +
Additional Monitoring costs (\$17,000 x 31 years)	<u>527,000</u>	<u>925,301</u> +
Total Estimated Costs accrued at June 30, 1998	<u>\$2,891,943</u>	<u>\$4,458,179</u>

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

+These costs were not known and not included in the 1999 budget or the rate base.



City of Helena
316 N. Park Avenue
Helena, Montana 59623

ATTACHMENT B (PAGE 2 OF 2)
POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.5% PER YEAR
ASSUMES CLOSURE IN 1999

FISCAL		LEF* SYSTEMS	ENVIR. MONITOR REPORT	SITE	GROUND-* WATER WELLS	TOTAL
1999	1	7,000	37,493	5,356	17,000	66,849
2000	2	7,245	38,805	5,543	17,595	69,189
2001	3	7,499	40,163	5,737	18,211	71,610
2002	4	7,761	41,569	5,938	18,848	74,117
2003	5	8,033	43,024	6,146	19,508	76,711
2004	6	8,314	44,530	6,361	20,191	79,396
2005	7	8,605	46,088	6,584	20,897	82,174
2006	8	8,906	47,702	6,814	21,629	85,051
2007	9	9,218	49,371	7,053	22,386	88,027
2008	10	9,540	51,099	7,300	23,169	91,108
2009	11	9,874	52,888	7,555	23,980	94,297
2010	12	10,220	54,739	7,820	24,819	97,598
2011	13	10,577	56,654	8,093	25,688	101,013
2012	14	10,948	58,637	8,377	26,587	104,549
2013	15	11,331	60,690	8,670	27,518	108,208
2014	16	11,727	62,814	8,973	28,481	111,995
2015	17	12,138	65,012	9,287	29,478	115,915
2016	18	12,563	67,288	9,612	30,509	119,972
2017	19	13,002	69,643	9,949	31,577	124,171
2018	20	13,458	72,080	10,297	32,683	128,517
2019	21	13,929	74,603	10,657	33,826	133,015
2020	22	14,416	77,214	11,030	35,010	137,671
2021	23	14,921	79,917	11,416	36,236	142,489
2022	24	15,443	82,714	11,816	37,504	147,477
2023	25	15,983	85,609	12,230	38,817	152,638
2024	26	16,543	88,605	12,658	40,175	157,981
2025	27	17,122	91,706	13,101	41,581	163,510
2026	28	17,721	94,916	13,559	43,037	169,233
2027	29	18,341	98,238	14,034	44,543	175,156
2028	30	18,983	101,676	14,525	46,102	181,286
2029	31	19,648	105,235	15,033	47,715	187,631
		381,006	2,040,724	291,524	925,301	3,638,556

*CORRECTIVE ACTIONS



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1998**

ATTACHMENT C

REVENUE:	<u>FY 1998</u>
GENERAL FUND	\$7,798,396
SPECIAL REVENUE FUNDS	5,602,607
DEBT SERVICE FUNDS	1,673,769
CAPITAL PROJECTS FUNDS	217,298
ENTERPRISE FUNDS	10,912,731
INTERNAL SERVICE NON-OPERATING, NET	<u>30,596</u>
TOTAL REVENUE	\$26,235,397
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$11,281,221
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,563,624
POST-CLOSURE	<u>1,328,319</u>
SUBTOTAL LANDFILL	2,891,943
UNDERGROUND TANKS - ONE	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>2,909,443</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$8,371,778

SOURCE: CAFR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1998 (WITH INFLATION)**

ATTACHMENT D

REVENUE:

FY 1998

GENERAL FUND	\$7,798,396
SPECIAL REVENUE FUNDS	5,602,607
DEBT SERVICE FUNDS	1,673,769
CAPITAL PROJECTS FUNDS	217,298
ENTERPRISE FUNDS	10,912,731
INTERNAL SERVICE NON-OPERATING, NET	<u>30,596</u>

TOTAL REVENUE	\$26,235,397
----------------------	---------------------

TIMES PERCENTAGE	43%
-------------------------	------------

MAXIMUM COVERAGE	\$11,281,221
-------------------------	---------------------

ENVIRONMENTAL OBLIGATIONS:

CORRECTIVE ACTION	2,125,931
POST-CLOSURE	2,332,248
SUBTOTAL LANDFILL	4,458,179
UNDERGROUND TANKS - ONE	<u>17,500</u>

TOTAL ENVIRONMENTAL OBLIGATIONS	<u>4,475,679</u>
--	-------------------------

MAXIMUM COVERAGE OVER OBLIGATIONS	\$6,805,542
--	--------------------

SOURCE: CAFR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 1998**

ATTACHMENT E

CASH AND SECURITIES:

GENERAL FUND	\$1,789,403
SPECIAL REVENUE FUNDS	3,459,054
DEBT SERVICE FUNDS	3,465,590
DEBT SERVICE FUNDS - RESTRICTED	353,980
ENTERPRISE FUNDS	69,800
ENTERPRISE FUNDS - RESTRICTED	6,273,178
INTERNAL SERVICE FUNDS	<u>874,465</u>

TOTAL DEBT SERVICE	\$16,285,470
---------------------------	---------------------

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,426,313
LESS CAPITAL OUTLAY	(14,154)
SPECIAL REVENUE FUNDS	3,725,896
LESS CAPITAL OUTLAY	(135,646)
DEBT SERVICE FUNDS	566,288
ENTERPRISE FUNDS	10,876,277
LESS DEPRECIATION	(2,065,274)
ENTERPRISE NON-OPERATING, NET	<u>373,555</u>

TOTAL EXPENDITURES/EXPENSES	\$21,753,255
------------------------------------	---------------------

CASH AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	74.86%
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SOURCE: CAFR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 1998**

ATTACHMENT F

DEBT SERVICE:

	FY 1997	FY 1998
GENERAL FUND	\$7,342,305	\$7,798,300
SPECIAL REVENUE FUNDS	5,081,890	5,602,800
DEBT SERVICE FUNDS	1,707,531	566,288
CAPITAL PROJECT FUNDS	204,858	0
ENTERPRISE FUNDS	10,177,654	871,413
INTERNAL SERVICE FUNDS	27,976	3,093
TOTAL DEBT SERVICE	\$14,522,402	\$1,440,794

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,426,313
LESS CAPITAL OUTLAY	(14,154)
SPECIAL REVENUE FUNDS	3,725,896
LESS CAPITAL OUTLAY	(135,646)
DEBT SERVICE FUNDS	566,288
ENTERPRISE FUNDS	10,876,277
LESS DEPRECIATION	(2,065,274)
ENTERPRISE NON-OPERATING, NET	373,555
TOTAL EXPENDITURES/EXPENSES	\$21,753,255

**DEBT SERVICE AS A PERCENT
OF TOTAL EXPENDITURES/EXPENSES**

6.62%

SOURCE: CAFR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 1997 AND 1998**

ATTACHMENT G

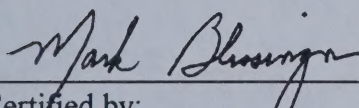
REVENUE:	<u>FY 1997</u>	<u>FY 1998</u>
GENERAL FUND	\$7,342,505	\$7,798,396
SPECIAL REVENUE FUNDS	5,061,880	5,602,607
DEBT SERVICE FUNDS	1,707,531	1,673,769
CAPITAL PROJECTS FUNDS	204,856	217,298
ENTERPRISE FUNDS	10,177,654	10,912,731
INTERNAL SERVICE NON-OPERATING, NET	<u>27,976</u>	<u>30,596</u>
TOTAL REVENUE	\$24,522,402	\$26,235,397
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$8,041,573	\$8,426,313
LESS CAPITAL OUTLAY	(23,193)	(14,154)
SPECIAL REVENUE FUNDS	4,589,537	3,725,896
LESS CAPITAL OUTLAY	(390,133)	(135,646)
DEBT SERVICE FUNDS	606,784	566,288
ENTERPRISE FUNDS	9,412,109	10,876,277
LESS DEPRECIATION	(1,892,659)	(2,065,274)
ENTERPRISE NON-OPERATING, NET	<u>372,811</u>	<u>373,555</u>
TOTAL EXPENDITURES/EXPENSES	<u>20,716,829</u>	<u>21,753,255</u>
DIFFERENCE	\$3,805,573	\$4,482,142
AS A PERCENT OF TOTAL REVENUES	15.52%	17.08%

SOURCE: CAFR JUNE 30, 1998 and JUNE 30, 1997

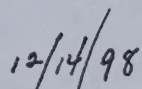
**CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
DECEMBER 17, 1998**

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 1998 and 1997.



Certified by:
MARK J. BLESSINGER
Certified Public Accountant
Galusha, Higgins and Galusha, PC
Helena, Montana



Date

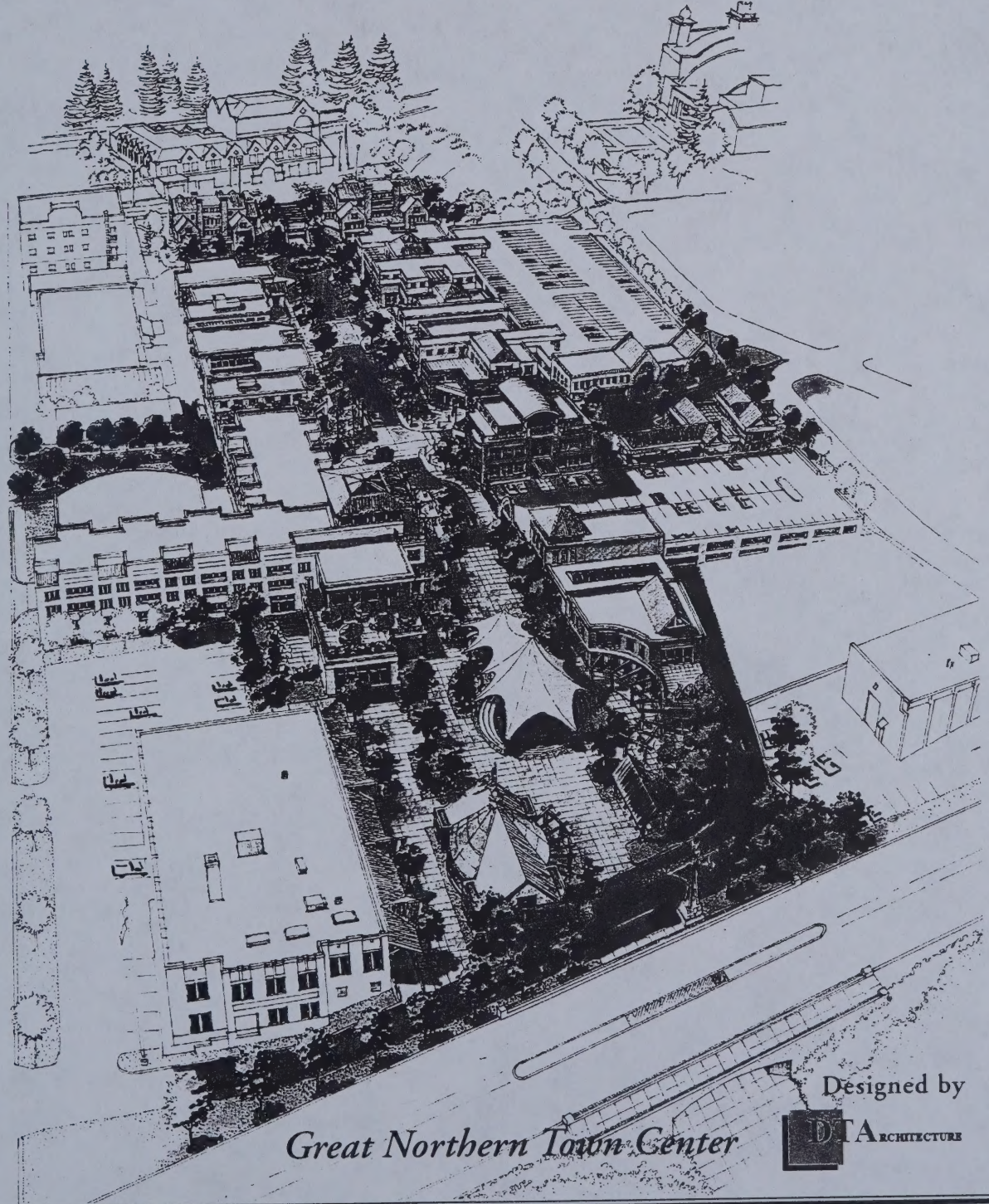
CITY OF HELENA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR 1998

JULY 1, 1997 – JUNE 30, 1998

HELENA, MONTANA



Great Northern Town Center

Designed by



CITY OF HELENA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FISCAL YEAR 1998

JULY 1, 1997 - JUNE 30, 1998
HELENA, MONTANA



Designed by

American

Great Northern Insurance Company



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 15, 1998

December 15, 1998

M. Steger Smith, Program Counsel
Permitting and Compliance Division
Department of Environmental Quality
Solid Waste Division
State of Montana
P.O. Box 200901
Helena, MT 59620-0901

RECEIVED

DEC 16 1998

DEQ LEGAL UNIT

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Mark:

I have enclosed the required financial assurance reporting information as of June 30, 1998. This is being submitted within the 180 day reporting period deadline.

As the attachments show, we have taken a very conservative approach in both our audit and in this submission. We have included all possible costs including the groundwater wells that have yet to be ordered or agreed upon. In addition, we have included all ongoing costs for a period of 31 years. We have not assumed any retroactive closure, and have assumed that the landfill will be closed in fiscal year 1999 and monitored for thirty years beginning in 2000. I hope you agree this is a very conservative approach. In spite of the conservatism, we met all the necessary ratios, etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Shelly Ann Laine, Director
ADMINISTRATIVE SERVICES

cc: City Manager
Kim Milburn



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
DECEMBER 15, 1998

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents which demonstrate the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer which summarizes the City's landfill closure plan and related cost estimates as of April 3, 1998. (Attachment A) Two different scenarios are presented. We have included the first assumption in its entirety. In addition, we have added two additional years of monitoring. We did not include the second assumption of a global extraction system. However, as discussed at a 10/28/98 meeting with Pat Crowley, we have included the estimated cost of extraction/irrigation wells (Alternative 4) (\$27,000 + \$135,000) and the ongoing O&M costs associated with them (\$17,000/yr). (Final Page of Attachment A)

The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 31 years, of all possible monitoring adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 1998. As required by GAAP, these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.

2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 1998 (excluding inflation) and as included in our 1998 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).

Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.

3. As of June 30, 1998, the City had only two outstanding general obligation bond issues. One was a 1978 Eastside G.O. Bond issue which had only \$30,000 remaining principal to be paid. The final payment was made July 1, 1998. The issue is not rated.

The City also has \$3,375,000 in Series 1997 General Obligation Bonds outstanding. The issue was insured and, as a result, has a Standard and Poor's rating of AAA. The City is not using the bond rating basis.

4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$16,285,470 versus Total Expenditures of \$21,753,255 for a ratio of 74.86% which is greater than or equal to .05 (Attachment E).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$1,440,794 versus Total Expenditures of \$21,753,255 for a ratio of 6.62% which is less than or equal to .20 (Attachment F).
5. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages 2, 8, 9, 39, 87, 89 and 91.)
6. Calculations for the years ending June 30, 1997 and 1998 which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).
7. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 1998, did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Shelly Ann Laine
Certified By:
SHELLY ANN LAINE, DIRECTOR
ADMINISTRATIVE SERVICES

12-15-98
Date

Subscribed and sworn to before me this 15th day of DEC, 1998.

Debbi Pulliam
Notary Public for the State of Montana
Residing at Helena
My Commission Expires: 5-2-2002

(SEAL)



Hydrometrics, Inc.

consulting scientists, engineers & contractors

ATTACHMENT A

2727 Airport Road
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-4155 or
(406) 443-1252
www.hydrometrics.com

April 3, 1998

Mr. Ted Hill
Environmental Engineer
City of Helena - City/County Building
316 North Park
Helena, MT 59623

Dear Ted,

Enclosed are updated cost estimates which can be submitted to MDEQ with the City's Financial Assurance information. Included are three Tables. Table 1 is a 30 year projection of post closure costs. There are two versions of Table 1. One version includes a global extraction system in addition to the Phase I extraction system and the methane collection trench on the Phase II area. The other version does not include this global extraction system.

Table 2 includes detailed costs for corrective action including; the completion of the Phase I gas extraction system, the Phase II area methane collection trench, and a global extraction system (if necessary). Total cost of corrective action for 1998 are listed for both assumptions (with and without the global LFG system).

Table 3 shows the costs for environmental monitoring and reporting, and was previously referred to as Table 2 in your last submittal to the MDEQ.

Please call if you have any questions.

Sincerely,

Steven K. Downs, P.E.
Project Manager

Table 1:
Post Closure Care and Monitoring Cost Estimate
for the Helena Landfill

Year	Corrective Action LFG System Capital, O&M (1)	Environmental Monitoring/Reporting (Groundwater and Methane) (2)	Post Closure Care of Site Inspection, cap and drainage maintenance	Estimated Annual Cost
1998*	\$208,003	\$36,225	\$5,175	\$249,403
1999	\$7,000	\$37,493	\$5,356	\$49,849
2000	\$7,245	\$38,805	\$5,544	\$51,594
2001	\$7,499	\$40,163	\$5,738	\$53,399
2002	\$7,761	\$41,569	\$5,938	\$55,268
2003	\$8,033	\$43,024	\$6,146	\$57,203
2004	\$8,314	\$44,530	\$6,361	\$59,205
2005	\$8,605	\$46,088	\$6,584	\$61,277
2006	\$8,906	\$47,701	\$6,814	\$63,422
2007	\$9,218	\$49,371	\$7,053	\$65,642
2008	\$9,540	\$51,099	\$7,300	\$67,939
2009	\$9,874	\$52,887	\$7,555	\$70,317
2010	\$10,220	\$54,738	\$7,820	\$72,778
2011	\$10,577	\$56,654	\$8,093	\$75,325
2012	\$10,948	\$58,637	\$8,377	\$77,962
2013	\$11,331	\$60,690	\$8,670	\$80,690
2014	\$11,727	\$62,814	\$8,973	\$83,514
2015	\$12,138	\$65,012	\$9,287	\$86,437
2016	\$12,563	\$67,288	\$9,613	\$89,463
2017	\$13,002	\$69,643	\$9,949	\$92,594
2018	\$13,458	\$72,080	\$10,297	\$95,835
2019	\$13,929	\$74,603	\$10,658	\$99,189
2020	\$14,416	\$77,214	\$11,031	\$102,661
2021	\$14,921	\$79,916	\$11,417	\$106,254
2022	\$15,443	\$82,714	\$11,816	\$109,973
2023	\$15,983	\$85,609	\$12,230	\$113,822
2024	\$16,543	\$88,605	\$12,658	\$117,805
2025	\$17,122	\$91,706	\$13,101	\$121,929
2026	\$17,721	\$94,916	\$13,559	\$126,196
2027	\$18,341	\$98,238	\$14,034	\$130,613

30 Year Total: \$2,687,557

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

(1) See Table 2 for detailed cost estimate for corrective action in 1998.

(2) See Table 3 for detailed cost estimate for environmental monitoring and reporting for 1998.

Figures for subsequent years are based on cost for 1998 plus inflation cost (see note above)

* Assumes completion of Phase I gas collection system, and Installation of Phase II LFG Migration mitigation trench is necessary, and global LFG extraction system is unnecessary

Table 1:
Post Closure Care and Monitoring Cost Estimate
for the Helena Landfill

Year	Corrective Action LFG System Capital, O&M (1)	Environmental Monitoring/Reporting (Groundwater and Methane) (2)	Post Closure Care of Site Inspection, cap and drainage maintenance	Estimated Annual Cost
1998*	\$1,389,173	\$36,225	\$5,175	\$1,430,573
1999	\$17,000	\$37,493	\$5,356	\$59,849
2000	\$17,595	\$38,805	\$5,544	\$61,944
2001	\$18,211	\$40,163	\$5,738	\$64,112
2002	\$18,848	\$41,569	\$5,938	\$66,356
2003	\$19,508	\$43,024	\$6,146	\$68,678
2004	\$20,191	\$44,530	\$6,361	\$71,082
2005	\$20,897	\$46,088	\$6,584	\$73,570
2006	\$21,629	\$47,701	\$6,814	\$76,145
2007	\$22,386	\$49,371	\$7,053	\$78,810
2008	\$23,169	\$51,099	\$7,300	\$81,568
2009	\$23,980	\$52,887	\$7,555	\$84,423
2010	\$24,819	\$54,738	\$7,820	\$87,378
2011	\$25,688	\$56,654	\$8,093	\$90,436
2012	\$26,587	\$58,637	\$8,377	\$93,601
2013	\$27,518	\$60,690	\$8,670	\$96,877
2014	\$28,481	\$62,814	\$8,973	\$100,268
2015	\$29,478	\$65,012	\$9,287	\$103,777
2016	\$30,509	\$67,288	\$9,613	\$107,410
2017	\$31,577	\$69,643	\$9,949	\$111,169
2018	\$32,683	\$72,080	\$10,297	\$115,060
2019	\$33,826	\$74,603	\$10,658	\$119,087
2020	\$35,010	\$77,214	\$11,031	\$123,255
2021	\$36,236	\$79,916	\$11,417	\$127,569
2022	\$37,504	\$82,714	\$11,816	\$132,034
2023	\$38,817	\$85,609	\$12,230	\$136,655
2024	\$40,175	\$88,605	\$12,658	\$141,438
2025	\$41,581	\$91,706	\$13,101	\$146,388
2026	\$43,037	\$94,916	\$13,559	\$151,512
2027	\$44,543	\$98,238	\$14,034	\$156,815

30 Year Total: \$4,357,835

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

(1) See Table 2 for detailed cost estimate for corrective action in 1998.

(2) See Table 3 for detailed cost estimate for environmental monitoring and reporting for 1998.
Figures for subsequent years are based on cost for 1998 plus inflation cost (see note above)

* Assumes completion of Phase I gas collection system, installation of Phase II LFG Migration mitigation trench , and global LFG extraction system is necessary

Table 2: Detailed Costs for 1998 Corrective Action

Phase I Gas Extraction System	
Total Bid Price	\$171,000 based on Davidson bid
Cost Assumed in 1997	84,000 partial payments made in 1997
Remaining Capital Cost	\$87,000 based on Davidson bid
Estimated O&M cost remaining in 1998	\$3,000 based on engineers O&M estimate
Total Cost for Phase I System 1998	\$90,000

Phase II Gas Migration Mitigation Trench					Basis of Estimate
Description	Unit	Quantity	Unit Cost	Total	
Trench excavation 15' deep	bcy	972	\$5.00	\$ 4,860.00	based on MEANS cost estimate ref. 022-254-0510 (w/ surcharge for exc. in garbage)
Trench excavation 10' deep	bcy	1111	\$4.00	\$ 4,444.00	based on MEANS cost estimate ref. 022-254-0510 (w/ surcharge for exc. in garbage)
6" PVC installed	lf	1500	\$9.98	\$ 14,970.00	based on MEANS cost estimate ref. 33-07-02, assume vert. vents @ 200'
Washed gravel backfill	bcy	2000	\$10.00	\$ 20,000.00	local supplier bid - not compacted
Backfill/compact cover material (18")	bcy	83	\$1.62	\$ 134.46	based on MEANS cost estimate ref. 022-208-2200/ 022-226-5060
haul/load excess material	lcy	2300	\$3.37	\$ 7,751.00	based on MEANS cost estimate ref. 022-626-0020
Liner/geofabric/installation	lf	1500	\$13.40	\$ 20,100.00	local contractor estimate
Housing(s) for carbon treatment/discharge	ls	1	\$10,000.00	\$ 10,000.00	engineer estimate
Carbon Treatment	ls	1	\$600.00	\$ 600.00	Carbtrol (supplier)
Subtotal				\$ 82,859.46	
Engineering/Oversight (15%)				\$ 12,428.92	
Mobilization (5%)				\$ 4,142.97	
Contingencies (20%)				\$ 16,571.89	
Total Construction Cost				\$ 116,003.24	
Operation Cost for 1998 (carbon replacement/disposal)				\$ 2,000.00	engineer estimate based on discussion w/ Carbtrol
Total Cost for Phase II System 1998				\$ 118,003.24	

Total Corrective Action Cost 1998 if Global extraction is unnecessary 208,003

Additional LFG Extraction over entire site (if necessary)					
Description	Unit	Quantity	Unit Cost	Total	
Extraction Wells	ea	21	6300	\$ 132,300.00	based on Davidson bid
Gas Header system	lf	7000	51	\$ 357,000.00	based on Davidson bid
Well to header connection (valves, boxes, etc)	ea	27	2400	\$ 64,800.00	based on Davidson bid
Condensate sumps/pumps..piping	ea	11	5500	\$ 60,500.00	based on Davidson bid
Mechanical station and treatment (flare)	LS	1	200000	\$ 200,000.00	based on MEANS ECHOS environmental remediation cost estimates, and Davidson bid
Subtotal				\$ 814,600.00	
Engineering/Oversight (15%)				\$ 122,190.00	
Mobilization (5%)				\$ 40,730.00	
Contingencies (25%)				\$ 203,650.00	
Total Construction Cost				\$ 1,181,170.00	
Operation Cost for 1998 (assume built in 1998, start O&M in 1999)				na	
Total Cost for Phase II System 1998				\$ 1,181,170.00	

Total Corrective Action Cost 1998 if Global extraction is necessary \$1,389,173

Table 3: Detailed Costs for 1998 Environmental Monitoring and Reporting

Groundwater Monitoring (per semi annual event)					
Description	Unit	Quantity	Unit Cost		Total
Labor (Sampling Technician)	hr	40	42	\$	1,680.00
Labor (Project Manager)	hr	10	77	\$	770.00
Sampling Equipment	LS	1	\$401	\$	400.50
Laboratory Analysis (Table 1)*	each	12	450	\$	5,400.00
Laboratory Analysis (VOC only)*	each	15	220	\$	3,300.00
Statistical Report					
Labor (Engineer for stat report)	hr	40	59	\$	2,360.00
Labor (Project Manager)	hr	10	77	\$	770.00
Labor (Secretary)	hr	5	40	\$	200.00
Labor (Drafter)	hr	4	46	\$	184.00
Total for Semi-Annual Groundwater Monitoring Event				\$	15,064.50
Annual Total (2xSemiannual)				\$	30,129.00

* Assumes sampling of 13 Monitoring Wells and 11 Residential wells
(also includes 3 QA/QC samples)

Methane Monitoring (per monthly event)					
Description	Unit	Quantity	Unit Cost		Total
Labor (Sampling Technician)**	hr	8	42	\$	336.00
Labor (Project Manager)	hr	1	77	\$	77.00
Labor (Secretary)	hr	0.5	40	\$	20.00
Equipment	LS	1	75	\$	75.00
Total for Monthly Methane Monitoring Event				\$	508.00
Annual Total (12xSemiannual)				\$	6,096.00

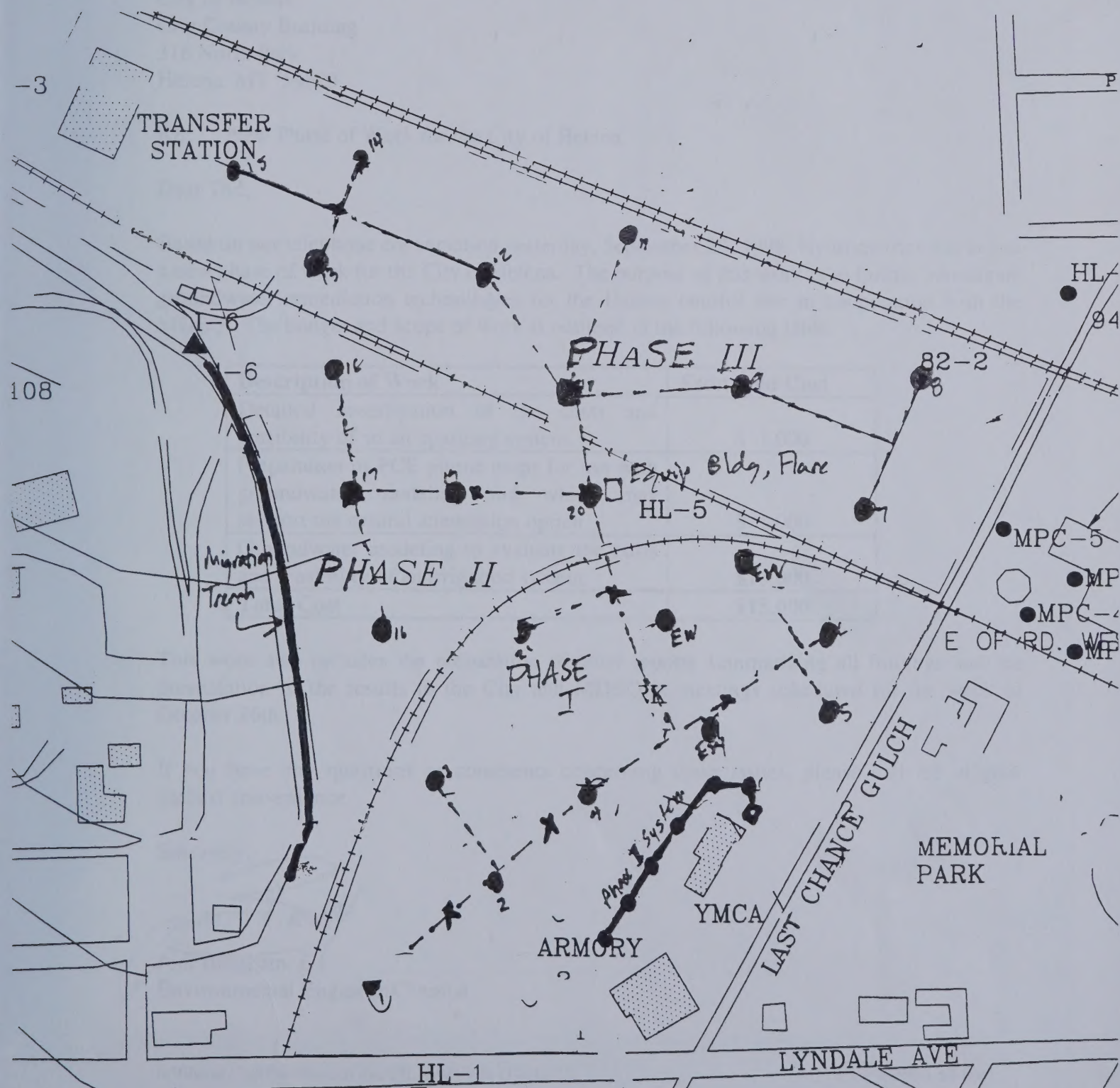
Annual Total For Groundwater and Methane Monitoring				\$	36,225.00
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** Assumes sampling of up to 40 Methane Monitoring Probes and Wells

Conceptual Design of Global Extraction System

21 wells
 ≈ 7000' Header
 11 Sumps

- EW - existing well
- Gas extraction Header
- ₂ New well
- ✕ Sump





Hydrometrics, Inc.

consulting scientists, engineers & contractors

2727 Airport Road
Helena, MT 59601
(406) 443-4150
Fax: (406) 443-4155 or
(406) 443-1252
www.hydrometrics.com

September 30, 1998

Mr. Ted Hill
Environmental Engineer
City of Helena
City County Building
316 North Park
Helena, MT 59623

RE: New Phase of Work for the City of Helena

Dear Ted,

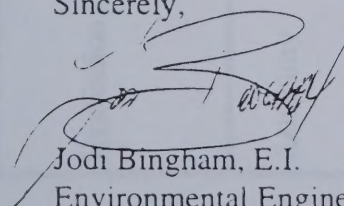
Based on our telephone conversation yesterday, September 29, 1998, Hydrometrics has begun a new phase of work for the City of Helena. The purpose of this work is to further investigate groundwater remediation technologies for the Helena landfill site in cooperation with the MDEQ. The budget and scope of work is outlined in the following table:

Description of Work	Estimated Cost
Detailed investigation of the costs and feasibility of an air sparging system.	\$ 1,000
Preparation of PCE plume maps for use with groundwater modeling and which may support the natural attenuation option.	\$ 1,000
Groundwater modeling to evaluate the costs and feasibility of an irrigation system.	\$13,000
Total Cost	\$15,000

This work also includes the preparation of letter reports summarizing all findings and the presentation of the results to the City and MDEQ at meetings scheduled for the week of October 26th.

If you have any questions or comments concerning these issues, please call me at your earliest convenience.

Sincerely,



Jodi Bingham, E.I.
Environmental Engineer/Chemist

Evaluation Criteria	Alternative 1 Existing Corrective Action	Alternative 2 In-Situ Air Sparging	Alternative 3 In-Situ Air Sparging / Soil Gas Extraction	Alternative 4 Extraction/ Irrigation	Alternative 5 Extraction/ Irrigation/ Seasonal Treatment at POTW
Reliability	⊙	⊙	⊙	⊙	⊙
Ease of Implementation	●	●	●	⊙	⊙
Potential Impacts	None	Mobilization of other substances	Mobilization of other substances	Consumptive water use/ exposure during spraying	Consumptive water use/ VOC load on POTW
Time Frames (years)	Implement - 0 Reach goals - 15 Monitor - 30	Implement - 1 Reach goals - 15 Operate - 30	Implement - 1 Reach goals - 15 Operate - 30	Implement - 1 Reach goals - 15 Operate - 30	Implement - 1 Reach goals - 15 Operate - 30
Costs:					
Pilot Test	-	\$13,000	\$18,000	\$27,000	\$27,000
Installation	\$507,000	\$192,000	\$280,000	\$135,000	\$178,000
Annual O&M	\$33,000	\$60,000	\$65,000	\$50,000	\$55,000

Additional cost of alternative 4 = \$17,000/yr [\$50,000 - \$33,000]

- Meets criterion
- ⊙ Has potential to meet criterion

POTW: Publicly owned treatment works

Comparison of Alternatives





City of Helena
316 N. Park Avenue
Helena, Montana 59623

ATTACHMENT B (PAGE 1 OF 2)

DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 1998

	WITHOUT INFLATION	WITH INFLATION
Balance of YMCA methane extraction system	\$19,150	\$19,150
Cost of Carroll College methane extraction system	208,003	208,003
Other related improvements (Road/Parking Lot, etc.)	370,000	370,000
Loan Origination Fee	9,570	9,570
Contingencies	35,901	35,901
Amount included in FY99 Budget	\$642,624	\$642,624
Cost of Computer Groundwater Model	15,000	15,000 +
Environmental Monitoring/Reporting & Site Care (\$42,849 x 31 yrs)	1,328,319	2,332,248 *
Monitoring costs of two extraction systems/site (\$7,000 x 31 yrs)	217,000	381,006
Cost of Pilot Test for Groundwater wells	27,000	27,000 +
Groundwater wells	135,000	135,000 +
Additional Monitoring costs (\$17,000 x 31 years)	527,000	925,301 +
Total Estimated Costs accrued at June 30, 1998	\$2,891,943	\$4,458,179

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

+These costs were not known and not included in the 1999 budget or the rate base.



City of Helena
316 N. Park Avenue
Helena, Montana 59623

ATTACHMENT B (PAGE 2 OF 2)
POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.5% PER YEAR
ASSUMES CLOSURE IN 1999

FISCAL		LEF* SYSTEMS	ENVIR. MONITOR REPORT	SITE	GROUND-* WATER WELLS	TOTAL
1999	1	7,000	37,493	5,356	17,000	66,849
2000	2	7,245	38,805	5,543	17,595	69,189
2001	3	7,499	40,163	5,737	18,211	71,610
2002	4	7,761	41,569	5,938	18,848	74,117
2003	5	8,033	43,024	6,146	19,508	76,711
2004	6	8,314	44,530	6,361	20,191	79,396
2005	7	8,605	46,088	6,584	20,897	82,174
2006	8	8,906	47,702	6,814	21,629	85,051
2007	9	9,218	49,371	7,053	22,386	88,027
2008	10	9,540	51,099	7,300	23,169	91,108
2009	11	9,874	52,888	7,555	23,980	94,297
2010	12	10,220	54,739	7,820	24,819	97,598
2011	13	10,577	56,654	8,093	25,688	101,013
2012	14	10,948	58,637	8,377	26,587	104,549
2013	15	11,331	60,690	8,670	27,518	108,208
2014	16	11,727	62,814	8,973	28,481	111,995
2015	17	12,138	65,012	9,287	29,478	115,915
2016	18	12,563	67,288	9,612	30,509	119,972
2017	19	13,002	69,643	9,949	31,577	124,171
2018	20	13,458	72,080	10,297	32,683	128,517
2019	21	13,929	74,603	10,657	33,826	133,015
2020	22	14,416	77,214	11,030	35,010	137,671
2021	23	14,921	79,917	11,416	36,236	142,489
2022	24	15,443	82,714	11,816	37,504	147,477
2023	25	15,983	85,609	12,230	38,817	152,638
2024	26	16,543	88,605	12,658	40,175	157,981
2025	27	17,122	91,706	13,101	41,581	163,510
2026	28	17,721	94,916	13,559	43,037	169,233
2027	29	18,341	98,238	14,034	44,543	175,156
2028	30	18,983	101,676	14,525	46,102	181,286
2029	31	19,648	105,235	15,033	47,715	187,631
		381,006	2,040,724	291,524	925,301	3,638,556

*CORRECTIVE ACTIONS



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1998**

ATTACHMENT C

REVENUE:	<u>FY 1998</u>
GENERAL FUND	\$7,798,396
SPECIAL REVENUE FUNDS	5,602,607
DEBT SERVICE FUNDS	1,673,769
CAPITAL PROJECTS FUNDS	217,298
ENTERPRISE FUNDS	10,912,731
INTERNAL SERVICE NON-OPERATING, NET	<u>30,596</u>
TOTAL REVENUE	\$26,235,397
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$11,281,221
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	1,563,624
POST-CLOSURE	<u>1,328,319</u>
SUBTOTAL LANDFILL	2,891,943
UNDERGROUND TANKS - ONE	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>2,909,443</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$8,371,778

SOURCE: CAFR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1998 (WITH INFLATION)**

ATTACHMENT D

REVENUE:

FY 1998

GENERAL FUND	\$7,798,396
SPECIAL REVENUE FUNDS	5,602,607
DEBT SERVICE FUNDS	1,673,769
CAPITAL PROJECTS FUNDS	217,298
ENTERPRISE FUNDS	10,912,731
INTERNAL SERVICE NON-OPERATING, NET	<u>30,596</u>

TOTAL REVENUE \$26,235,397

TIMES PERCENTAGE 43%

MAXIMUM COVERAGE \$11,281,221

ENVIRONMENTAL OBLIGATIONS:

CORRECTIVE ACTION	2,125,931
POST-CLOSURE	<u>2,332,248</u>
SUBTOTAL LANDFILL	4,458,179
UNDERGROUND TANKS - ONE	<u>17,500</u>

TOTAL ENVIRONMENTAL OBLIGATIONS 4,475,679

MAXIMUM COVERAGE OVER OBLIGATIONS \$6,805,542

SOURCE: CAFR JUNE 30, 1998

AS OF JUNE 30, 1998 (WITH INFLATION)
MAXIMUM COVERAGE
RELATIVE THRESHOLD
CITY OF HELENA

ATTACHMENT D

REVENUE:		FY 1998	
INTERNAL SERVICE NON-OPERATING, NET		20,588	
ENTERPRISE FUNDS		10,912,731	
CAPITAL PROJECTS FUNDS		517,298	
DEBT SERVICE FUNDS		1,873,789	
SPECIAL REVENUE FUNDS		8,802,807	
GENERAL FUND		27,788,388	
TOTAL REVENUE		43,902,503	
MAXIMUM COVERAGE		211,281,221	
THREE PERCENTAGE		43%	
MAXIMUM COVERAGE OVER OBLIGATIONS		26,802,542	
TOTAL ENVIRONMENTAL OBLIGATIONS		4,478,679	
UNDERGROUND TANKS - ONE		17,800	
SUBTOTAL LANDFILL		4,458,179	
POST-CLOSURE		2,332,248	
CORRECTIVE ACTION		2,122,931	
ENVIRONMENTAL OBLIGATIONS:			



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 1998**

ATTACHMENT E

CASH AND SECURITIES:

GENERAL FUND	\$1,789,403
SPECIAL REVENUE FUNDS	3,459,054
DEBT SERVICE FUNDS	3,465,590
DEBT SERVICE FUNDS - RESTRICTED	353,980
ENTERPRISE FUNDS	69,800
ENTERPRISE FUNDS - RESTRICTED	6,273,178
INTERNAL SERVICE FUNDS	<u>874,465</u>

TOTAL DEBT SERVICE	\$16,285,470
---------------------------	---------------------

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,426,313
LESS CAPITAL OUTLAY	(14,154)
SPECIAL REVENUE FUNDS	3,725,896
LESS CAPITAL OUTLAY	(135,646)
DEBT SERVICE FUNDS	566,288
ENTERPRISE FUNDS	10,876,277
LESS DEPRECIATION	(2,065,274)
ENTERPRISE NON-OPERATING, NET	<u>373,555</u>

TOTAL EXPENDITURES/EXPENSES	\$21,753,255
------------------------------------	---------------------

CASH AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	74.86%
---	---------------

SOURCE: CAFR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 1998

ATTACHMENT F

DEBT SERVICE:

	FY 1997	FY 1998
GENERAL FUND	\$7,342,505	\$7,798,300
SPECIAL REVENUE FUNDS	5,081,880	5,502,800
DEBT SERVICE FUNDS	1,707,531	566,288
CAPITAL PROJECT FUNDS	204,886	217,200
ENTERPRISE FUNDS	10,177,854	10,871,413
INTERNAL SERVICE FUNDS	27,978	3,093

TOTAL DEBT SERVICE

\$24,522,402 \$1,440,794

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,041,573	\$8,426,313
LESS CAPITAL OUTLAY	(23,193)	(14,154)
SPECIAL REVENUE FUNDS	4,589,537	3,725,896
LESS CAPITAL OUTLAY	(390,133)	(135,646)
DEBT SERVICE FUNDS	808,784	566,288
ENTERPRISE FUNDS	9,412,109	10,876,277
LESS DEPRECIATION	(1,892,659)	(2,065,274)
ENTERPRISE NON-OPERATING, NET	372,811	373,555

TOTAL EXPENDITURES/EXPENSES

\$20,716,823 \$21,753,255

DEBT SERVICE AS A PERCENT
OF TOTAL EXPENDITURES/EXPENSES

\$3,805,573 \$4,482,142
15.52% 6.62%

SOURCE: CAFR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 1997 AND 1998**

ATTACHMENT G

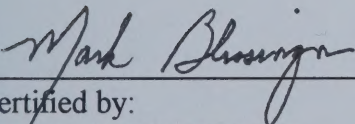
REVENUE:	<u>FY 1997</u>	<u>FY 1998</u>
GENERAL FUND	\$7,342,505	\$7,798,396
SPECIAL REVENUE FUNDS	5,061,880	5,602,607
DEBT SERVICE FUNDS	1,707,531	1,673,769
CAPITAL PROJECTS FUNDS	204,856	217,298
ENTERPRISE FUNDS	10,177,654	10,912,731
INTERNAL SERVICE NON-OPERATING, NET	<u>27,976</u>	<u>30,596</u>
TOTAL REVENUE	\$24,522,402	\$26,235,397
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$8,041,573	\$8,426,313
LESS CAPITAL OUTLAY	(23,193)	(14,154)
SPECIAL REVENUE FUNDS	4,589,537	3,725,896
LESS CAPITAL OUTLAY	(390,133)	(135,646)
DEBT SERVICE FUNDS	606,784	566,288
ENTERPRISE FUNDS	9,412,109	10,876,277
LESS DEPRECIATION	(1,892,659)	(2,065,274)
ENTERPRISE NON-OPERATING, NET	<u>372,811</u>	<u>373,555</u>
TOTAL EXPENDITURES/EXPENSES	<u>20,716,829</u>	<u>21,753,255</u>
DIFFERENCE	\$3,805,573	\$4,482,142
AS A PERCENT OF TOTAL REVENUES	15.52%	17.08%

SOURCE: CAFR JUNE 30, 1998 and JUNE 30, 1997

**CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
DECEMBER 17, 1998**

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 1998 and 1997.



Certified by:
MARK J. BLESSINGER
Certified Public Accountant
Galusha, Higgins and Galusha, PC
Helena, Montana

12/14/98

Date

DEPARTMENT OF ENVIRONMENTAL QUALITY
PERMITTING & COMPLIANCE DIVISION

Community Services Bureau
Waste Management Section

MARC RACICOT, GOVERNOR



STATE OF MONTANA

Phone: (406)444-4400
Fax: (406)444-1374

Metcalf Building
1520 E Sixth Ave
PO Box 200901

Helena, MT 59620-0901

March 12, 1998

RE: Financial Assurance Guidance Document

The Department has completed a financial assurance guidance document for Class II and Class IV landfills in Montana. This document was finalized after extensive meetings with Mr. Barry Damschen and after a meeting on January 21, 1998 with a number of municipalities, consultants and private landfill operators.

At the January 21, 1998 meeting agreement was reached that a narrative basis for the cost estimates would be provided with the cost estimates. At that meeting it was agreed that estimates should include support documentation such as bid tabulations, the approximate hauling distances from borrow sources to closure areas, the number of wells to be sampled, and state the assumptions that were made in developing the cost estimates. This approach was acceptable to the meeting attendees.

The Department hopes you will find the enclosed guidance document useful in the preparation of closure and post closure cost estimates.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jon Dilliard".

Jon Dilliard
Community Services Bureau Chief

F:\UNITSHAR\P&C\FINANCIA.WPD

A GUIDE FOR THE PREPARATION OF COST ESTIMATES FOR CLOSURE AND POST-CLOSURE CARE AT CLASS II AND CLASS IV LANDFILLS IN MONTANA

INTRODUCTION

The owner or operator of each Class II and IV landfill in Montana is required to maintain financial assurance sufficient to hire a third party to close and provide post-closure care at the landfill. The amount of financial assurance that must be available is to be based on accurate cost estimates for closure and post-closure care.

The purpose of this document is to give an owner or operator of a landfill a guide as to what line items should be considered in their cost estimates for closure and post-closure care. Please be aware that this is a guide only, and not all of the items will be necessary or appropriate to use in the development of the cost estimates for closure and post-closure care at a particular landfill.

FINANCIAL ASSURANCE FOR CLOSURE AT LANDFILLS

A detailed written cost estimate is to be provided, in current dollars, showing the cost of hiring a third party to close the largest active portion of the landfill ever requiring final closure at any time during the life of the facility in accordance with the final closure plan. "Active portion" is defined at ARM 17.50.502(3) as: "that part of a facility or unit that has received or is receiving wastes and that has not been closed in accordance with ARM 17.50.530." The portion to be considered when preparing the cost estimate for closure of a Class II or Class IV landfill is the largest active portion that will ever be open at the facility according to the closure plan. Please note, unit or facility parts are not considered "closed in accordance with ARM 17.50.530" until they have been inspected and approved by the department and a notation has been made on the deed to the landfill facility property in accordance with ARM 17.50.530(1)(h) and (i).

The cost estimate for financial assurance is to be submitted with any new landfill permit application, with any application for a permit transfer, and in applicable permit modifications that affect the closure cost estimate.

At a January 21, 1998 meeting with a number of municipalities, consultants, and private landfill operators, agreement was reached that a narrative basis for cost estimates would be provided with the closure cost estimates. At that meeting it was decided that estimates should include support documentation such as, sources of information to confirm estimates, approximate hauling distances from borrow sources to closure areas, and state the assumptions that were made in developing the cost estimates. Sources of information to confirm estimates include: contractor estimates, invoices from recently completed closure work, unit costs from cost estimating handbooks (e.g. R.S. Means Heavy Construction Cost Data), accepted bid tabulations, and cost workups.

The cost estimate shall equal the cost of closing the largest active portion of all operating landfill units ever requiring a final cover at any time during the active life when the extent and manner of its operation would make closure the most expensive, as indicated by its closure plan.

During the active life of the landfill unit, the annual report required by ARM 17.50.412 is to contain an update of the closure cost estimate that is adjusted for inflation. The adjustment may be made by developing new cost estimates in current dollars, or by using an inflation factor derived from the most recent Implicit Price Deflator for Gross National Product published by the United States Department of Commerce in its Survey of Current Business. The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. The adjustment is made by multiplying the closure cost estimate by the inflation factor. The result is the adjusted closure cost estimate.

An increase in the closure cost estimate and the amount of financial assurance required may be necessary if changes to the final closure plan or the landfill conditions increase the maximum cost of closure at any time during the remaining life of the facility.

A reduction in the closure cost estimate and the amount of financial assurance required may be approved if the cost estimate exceeds the maximum cost of closure at any time during the remaining life of the facility and the owner or operator has provided written notice to the Department that contains detailed justifications for the reduction of the closure cost estimate and the amount of financial assurance required.

FINANCIAL ASSURANCE FOR POST-CLOSURE CARE AT LANDFILLS

An owner or operator is to provide a detailed written cost estimate, in current dollars, of the cost of hiring a third party to conduct post-closure care activities for the landfill unit, in accordance with the post-closure care plan. The post-closure care cost estimate is used to determine the amount of financial assurance required for post-closure care activities described in the post-closure care plan over the entire post-closure care period. The cost estimate for financial assurance is to be submitted with any new landfill permit application, with any application for a permit transfer, and in applicable permit modifications that affect the post-closure cost estimate.

The cost estimate for post-closure care is to be based on the most expensive costs of post-closure care during the post-closure care period.

The post-closure cost estimate should include a narrative that indicates the number of groundwater wells and gas monitoring wells that will be sampled.

During the active life and post-closure care period of the facility, the annual report required by ARM 17.50.412 is to contain an update of the post-closure care cost estimate that is adjusted for inflation. The adjustment may be made by developing new cost estimates in current dollars, or by using an inflation factor derived from the most recent Implicit Price Deflator for Gross National Product published by the United States Department of Commerce in its Survey of Current Business. The inflation factor is the result of dividing the latest published annual Deflator by the Deflator for the previous year. The adjustment is made by multiplying the post-closure care cost

estimate by the inflation factor. The result is the adjusted post-closure care cost estimate.

An increase in the post-closure care cost estimate and the amount of financial assurance required may be necessary if changes to the final post-closure care plan or the landfill conditions increase the maximum cost of post-closure care at any time during the remaining active life of the facility.

A reduction in the post-closure care cost estimate and the amount of financial assurance required may be approved if the cost estimate exceeds the maximum cost of post-closure care at any time during the remaining life or post-closure care period of the facility and the owner or operator has provided written notice to the Department that contains a detailed justification for the reduction of post-closure care cost estimate and the amount of financial assurance required.

ITEM	UNIT MEASURE	QUANTITY	UNIT PRICE	TOTAL COST
1.1 Engineering				
1.1.1 Topographic Survey				
1.2 Boundary Survey (as a field)				
1.3 Site Preparation				
1.4 Development of Plan				
1.5 Construction Administration, Bidding and Award				
1.6 Administrative Costs for the Certification of Final Cover and Affidavit to the Public				
1.7 Public Management, Construction Coordination and Training				
1.8 Monitor Well Compliance Cost				
1.9 NPDES Construction Storm Water Permit and other permits				
SUBTOTAL				
10% CONTINGENCY				
ENGINEERING TOTAL				

PREPARATION OF COST ESTIMATES

The following tables itemize costs for landfill closures and post closure care. The purpose of the tables is to give an owner or operator of a landfill a guide as to what line items should be considered in their cost estimates for closure and post-closure care. Please be aware that this is a guide only, and not all of the items will be necessary or appropriate to use in the development of the cost estimates for closure and post-closure care at a particular landfill.

Cost Estimates for Closure at a Landfill

(A brief description of each line items, as numbered in the tables, is given after the series of tables.)

ITEM	UNIT MEASURE	COST/UNIT	NO. UNITS	TOTAL COST
1.0 Engineering				
1.1 Topographic Survey				
1.2 Boundary Survey for Affidavit				
1.3 Site Evaluation				
1.4 Development of Plans				
1.5 Contraction Administration, Bidding and Award				
1.6 Administrative Costs for the Certification of Final Cover and Affidavit to the Public				
1.7 Project Management: Construction Observation and Testing				
1.8 Monitor Well Consultant Cost				
1.9 NPDES Construction Storm Water Permit, and other permits				
SUBTOTAL				
10% CONTINGENCY				
ENGINEERING TOTAL				

ITEM	UNIT MEASURE	COST/UNIT	NO. UNITS	TOTAL COST
2.0 Construction				
2.1 Final Cover System				
2.1.1 Gas Extraction Layer				
2.1.2 Infiltration Layer				
2.1.2a Soil Placement				
2.1.2b Soil Processing				
2.1.2c Soil Amendment				
2.1.2d Soil Purchase				
2.1.2e Transportation				
2.1.3 Flexible Membrane Cover				
2.1.4 Drainage Layer				
2.2 Erosion Layer Placement				
2.3 Revegetation				
2.4 Site Grading and Drainage				
2.5 Site Fencing and Security				
2.6 Leachate Collection System Completion				
2.7 Completion of Gas Monitoring System				
SUBTOTAL				
2.8 Mobilization, Bonding, Insurance, Demobilization				
10% CONTINGENCY				
CONSTRUCTION TOTAL				

	ITEM	UNIT MEASURE	COST/UNIT	NO. UNITS	TOTAL COST
3.0	Ground-water Characterization Cost				
4.0	Monitor Well Installation Costs				
4.1	Monitoring Well Installation				
4.2	Piezometer and Monitor Well Plugging				
	SUBTOTAL				
	10% CONTINGENCY				
	GROUND-WATER INSTALLATION TOTAL				

Calculation of Total Closure Costs

Engineering Total: _____

Ground Water Total: _____

Construction Total: _____

TOTAL CLOSURE COSTS: _____

Cost Estimates for Post-Closure Care

ITEM	UNIT MEASURE	COST/UNIT	NO. UNITS	TOTAL COST
1.0 Engineering Costs				
1.2 Site Inspection and Record keeping (annual)				
1.3 Correctional Plans and Specifications (annual)				
1.4 Site Monitoring (semi-annual groundwater monitoring and quarterly methane monitoring)				
2.0 Construction Costs				
3.0 Leachate Disposal				
SUBTOTAL				
10% CONTINGENCY				
TOTAL				

DESCRIPTION OF LINE ITEMS

1.0 Engineering

Engineering costs have been divided into seven major items: topographic survey, waste boundary field notes, site evaluation, development of plans, contract administration, bidding and award, administrative costs, and closure inspection and testing. The items may each have a variety of tasks but the nature of the work in the various tasks have been combined in the major items.

1.1 Topographic Survey

A topographic survey will generally be required to ascertain the existing height and top slope of the landfill so that permit compliance can be evaluated and the final closure system, drainage system, and final grading can be engineered.

1.2 Boundary Survey

A boundary survey is a metes and bounds description that is required for filing the affidavit of closure and making the required changes on the record of title on the area of the site which has received waste. This item may already be done at the landfill and only the cost of filing the affidavit is needed (see item 1.6).

1.3 Site Evaluation

The site evaluation includes a site inspection to identify waste disposal areas, analyze drainage and erosion protection needs, and to determine other site operational features that may not be in compliance with the permit. Analysis of ground water samples, landfill gas analysis, operation records, etc. should also be included.

1.4 Development of Plans

The final closure plan includes the final cover system design and specifications, grading and drainage plans, specifications for revegetation, design of any other site improvements required, and preparation of a closure schedule. This item also includes the coordination of the closure plan with the Department, including the required notifications and reporting.

1.5 Contract Administration

This includes costs associated with the construction bidding process and contracting with the construction contractor.

1.6 Administrative Costs

This includes costs of recording a notation on the deed to the landfill property notifying any potential purchaser that the land has been used as a landfill.

1.7 Closure Inspection and Testing

Closure inspection and testing costs include the cost of a Professional Engineer to observe the closure construction, perform appropriate cover thickness and permeability verifications, and prepare a certification verifying that closure has been completed in accordance with the closure plan that will be placed in the operating record.

1.8 Ground Water Monitor well Consultant Costs

Consultant costs for monitor well installation include preparation of work plans, well installation observation, well development, and the data analysis report.

1.9 NPDES Construction Storm Water Permit compliance Package

The consultant is to prepare all necessary plans, specifications, and other documents necessary for compliance with all applicable federal and state laws and requirements necessary for the closure of the site. One of these required steps is compliance with the Federal Clean Water Act.

2.0 Construction Costs

Closure construction costs include those costs for mobilization, bonding, insurance, construction of the final cover system, site grading, and drainage improvements. Other construction costs may be necessary to correct on-site problems.

2.1 Final Cover System

The standard final cover system at Class II and IV Landfills is an infiltration layer that is a minimum of 18 inches thick of earthen material that has a permeability less than or equal to the permeability of any bottom liner system or if there is no liner in the landfill unit, no greater than the permeability of the natural soils, or a permeability of no greater than 1×10^{-5} cm/sec, which ever is less, and an erosion layer of a minimum of 6 inches of earthen material that is capable of sustaining plant growth.

2.1.1 Gas Extraction Layer

Although a gas extraction system is not required as part of the standard final cover it may be advantageous to include provisions for such a system.

2.1.2 Infiltration Layer

The infiltration layer of the final cover system consists of an 18-inch thick layer of constructed clay or other earthen materials cap with a permeability matching that of the bottom liner but not greater than 1×10^{-5} cm/sec.

2.1.3 Flexible Membrane Cover

A flexible membrane cover will be necessary at certain landfill sites where the required permeabilities cannot be attained in the infiltration layer by earthen materials alone.

2.1.4 Drainage Layer

A drainage layer may be used between the erosion layer and the flexible membrane cover.

2.2 Erosion Layer Placement

The erosion layer must be a minimum of 6 inches of earthen material capable of sustaining plant growth and protecting the infiltration layer from frost effects. The existing site topsoil is generally acceptable for this application, although a layer thicker than 6 inches may be required if the soil used has high shrink/swell characteristics that would promote cracking or the infiltration layer is susceptible to frost damage. Since acceptable soil is generally available on-site, only the cost of placement has been included.

2.3 Revegetation

Revegetation includes the activities necessary to provide vegetative erosion protection over the surface of the completed final cover. In some instances, temporary vegetation measures are used to establish vegetation quickly until permanent revegetation can be developed. The costs are based on seeding with grasses and the application of appropriate fertilizer. Other methodologies may include sodding or hydromulch applications.

2.4 Site Grading and Drainage

Site grading and drainage includes the final grading of the site, drainage improvements and sedimentation controls for proper closure of the site.

2.5 Site Fencing and Security

Site fencing and security is to be added to secure any area of the landfill which has received waste and is undergoing closure but may not have been fenced.

2.6 Leachate Collection System Completion

In the event of forced closure, there may be circumstances where the leachate collection system has not been completed. In this event, the leachate collection system must be completed with permanent outfalls and permanent cleanouts installed.

2.7 Gas Monitoring System Completion

In the event of forced closure, there may be circumstances where the gas monitoring system, if required, has not been installed completely in association with the unit to be closed. The gas monitoring system may include the installation of pipes and appurtenances necessary for the conduction of the required monitoring.

2.8 Mobilization, Bonding, Insurance and Demobilization

Equipment mobilization and demobilization costs are in the range of 0.15-3.0% of construction costs, performance bond is in the range of 2.0-10% of construction costs, public liability insurance is in the range of 2.0-10% of construction costs, personnel mobilization costs are 0.5-1.0% of construction costs, and builders risk insurance is 0.1-1.0% of construction costs.

4.0 Monitor Well Installation

A ground water monitoring well network, if monitoring was required at the landfill unit, should have been installed prior to the beginning of any waste disposal operations. In the event of forced closure of a site, it may become necessary to relocate the point of compliance. This may require the installation of new monitor wells and the proper plugging of those well locations which are no longer suitable.

4.1 Monitor Well Installation

Monitor well installation includes all labor (not consultant labor) and materials to install the monitor wells including surveying.

4.2 Piezometer or Monitor Well Abandonment

Piezometer or monitor well abandonment is the cost of abandoning (plugging) piezometers or monitor wells that are no longer needed. Determine the number of piezometers or monitor wells to be abandoned and include the costs.

4.3 Consultant Costs

Consultant costs for monitor well installation include preparation of work plans, well installation observation, well development, and the data analysis report.

Contingency Costs

Including a 10 percent contingency for construction and engineering costs would be prudent.

Post-Closure Care

The post-closure care period is established to be 30 years or as long as the Department determines is required for the facility or unit to become stabilized and to protect human health and the environment. During this period, continuous maintenance must be ongoing to assure the integrity and effectiveness of the final cover and other required systems. Also included in this section is the cost for disposal of leachate, since leachate may still be generated during the post-closure care period. The costs for post-closure care are divided into engineering costs, construction costs and leachate disposal costs.

1.0 Engineering Costs

Engineering costs include the preparation or amendment of a post-closure plan, site inspections, site monitoring, and preparation of correction plans if required.

1.2 Site Inspections

Site inspections should be performed at least annually and should include identification of areas experiencing settlement or subsidence, identification of erosion or other drainage-related problems, inspection of the fencing, and inspection of the leachate collection system and monitoring systems.

1.3 Correctional Plans and Specifications

Correctional plans and specifications include the costs for an engineering consultant to prepare plans and specifications to correct problems identified during the site inspections. This cost is obviously dependent upon the quality of care taken during the closure of the site and ongoing maintenance during previous post-closure care years. The cost may be higher during earlier post-closure care years and taper down to zero cost during the end of the post-closure care period.

1.4 Site Monitoring

Site monitoring is the cost to perform semi-annual ground water sampling and analysis for each monitoring well on-site. Gas monitoring is also performed during the post-closure care period on a quarterly basis and should be included.

2.0 Construction Costs

Post-closure constructions costs include the costs to correct any problems determined by the site inspections and as specified by the engineer's correctional plans and specifications. These costs will also include any ongoing site maintenance that is needed throughout the post-closure care period.

3.0 Leachate Disposal

Leachate disposal costs are difficult to estimate and would only be required at landfills that have a liner and a leachate collection system. Since the landfill will be closed, recirculation of leachate back into the landfill would not be possible without ongoing maintenance costs. The cost estimates for leachate disposal would be based on an average rate of leachate generation during the past few years of active life of the landfill unit and the cost of the treatment or recirculation. During the post-closure period, the volume of leachate being generated should decrease substantially because the landfill unit has received a final cover.

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City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
APRIL 29, 1997

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents which demonstrate the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer which summarizes the City's landfill closure plan and related cost estimates as of April 3, 1997. This amount includes the effect of inflation. (Attachment A) The cost estimates as of June 30, 1996, are included in the audited financial statements of the City of Helena. As required by GAAP, these do not include the effects of inflation. (Attachment B) Any new estimated costs will be included in our June 30, 1997 audit report.
2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 1996 and as included in our 1996 audit. (Attachment C) The second includes the costs, with estimated inflation, as of April, 1997. (Attachment D) Although there are no known problems with our four underground tanks, we have included \$17,500 for each tank's removal. This should be a very conservative figure. The City meets the test in both cases.
3. The City has only one outstanding general obligation bond issue--a 1978 Eastside G.O. Bond issue. There is only \$60,000 remaining principal to be paid on the issue. The final payment is to be made July 1, 1998. The issue is not rated. The City is not using the bond rating basis.
4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$14,101,994 versus Total Expenditures of \$20,006,044 for a ratio of 70.49% which is greater than or equal to .05. (Attachment E)
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$1,423,317 versus Total Expenditures of \$20,006,044 for

a ratio of 7.11% which is less than or equal to .20
(Attachment F)

5. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages 2, 8, 9, 40, 75, 77 and 79.)
6. Calculations for the years ending June 30, 1996 and 1995 which demonstrate that the city has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount. (Attachment G)
7. A special report signed by Glenn Jorgenson, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements. (Attachment H)

FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. Does not have any currently rated outstanding general obligation bond issues.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years. (Attachment G)

Shelly Ann Laine
Certified By:
SHELLY ANN LAINE, DIRECTOR
ADMINISTRATIVE SERVICES

4-29-97
Date

Subscribed and sworn to before me this 29th day of April, 1997.

Katherine Sunde
Notary Public for the State of Montana
Residing at Helena
My Commission Expires: 1-30-99

(SEAL)

April 3, 1997

Mr. Ted Hill
Environmental Engineer
City of Helena - City/County Building
316 North Park
Helena, MT 59623

Dear Ted,

Enclosed is a Table showing estimated projected post closure costs for a third-party contractor to assume post-closure activities for a thirty year post-closure period beginning in 1997 with the installation of the landfill gas extraction system. This table does not include any additional covering or planting at the landfill as I am not aware if this work has been completed or not, and assume that fees have already been set aside. I can include these items if necessary. According to ARM 17.50.540 subsection 5, entities may demonstrate financial assurance for closure, post-closure, and corrective action through a trust fund, a surety bond, an irrevocable standby letter of credit, insurance, or, if the owner is a local government entity, by their taxing and bonding authority. Any combination of these is also appropriate. If using taxing and bonding authority, a demonstration must be made to the Department of Environmental Quality of the ability of the entity to fully fund the liabilities. This demonstration should include, but is not limited to:

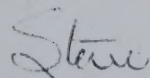
- excess bonding capability available;
- bond rating of the entity;
- excess taxation capability available under any governmental tax limitation laws;
- voter prior approval of any tax increases, if required; and
- any other information that will make it possible for the DEQ to accurately assess the ability of the entity to meet the specified criteria.

Additional criteria for demonstrating financial assurance include:

- financial assurance mechanism must ensure the amount of funds assured is sufficient to cover the costs of closure, post-closure care, and corrective action; and
- the mechanism must ensure that funds will be available in a timely fashion.

A simple demonstration of the city's capability to collect fees or taxes in excess of the amount shown on the enclosed table should be adequate.

Sincerely,



Steven K. Downs, P.E.
Engineering and Environmental
Services Manager

Table 1:
Post Closure Care and Monitoring Cost Estimate
for the Helena Landfill

Year	Corrective Action LFG System Capital, O&M	Environmental Monitoring/Reporting (Groundwater and Methane)	Post Closure Care of Site Inspection, cap and drainage maintenance	Estimated Annual Cost
1997	\$200,000	\$35,000	\$5,000	\$240,000
1998	\$6,000	\$36,225	\$5,175	\$47,400
1999	\$6,210	\$37,493	\$5,356	\$49,059
2000	\$6,427	\$38,805	\$5,544	\$50,776
2001	\$6,652	\$40,163	\$5,738	\$52,553
2002	\$6,885	\$41,569	\$5,938	\$54,393
2003	\$7,126	\$43,024	\$6,146	\$56,296
2004	\$7,376	\$44,530	\$6,361	\$58,267
2005	\$7,634	\$46,088	\$6,584	\$60,306
2006	\$7,901	\$47,701	\$6,814	\$62,417
2007	\$8,177	\$49,371	\$7,053	\$64,601
2008	\$8,464	\$51,099	\$7,300	\$66,862
2009	\$8,760	\$52,887	\$7,555	\$69,203
2010	\$9,066	\$54,738	\$7,820	\$71,625
2011	\$9,384	\$56,654	\$8,093	\$74,132
2012	\$9,712	\$58,637	\$8,377	\$76,726
2013	\$10,052	\$60,690	\$8,670	\$79,412
2014	\$10,404	\$62,814	\$8,973	\$82,191
2015	\$10,768	\$65,012	\$9,287	\$85,068
2016	\$11,145	\$67,288	\$9,613	\$88,045
2017	\$11,535	\$69,643	\$9,949	\$91,127
2018	\$11,939	\$72,080	\$10,297	\$94,316
2019	\$12,357	\$74,603	\$10,658	\$97,617
2020	\$12,789	\$77,214	\$11,031	\$101,034
2021	\$13,237	\$79,916	\$11,417	\$104,570
2022	\$13,700	\$82,714	\$11,816	\$108,230
2023	\$14,179	\$85,609	\$12,230	\$112,018
2024	\$14,676	\$88,605	\$12,658	\$115,938
2025	\$15,189	\$91,706	\$13,101	\$119,996
2026	\$15,721	\$94,916	\$13,559	\$124,196
2027	\$16,271	\$98,238	\$14,034	\$128,543

30 Year Total: \$2,686,915

Note: Cost for each year assumes 3.5% inflation in non-capital costs (approximates CPI over last 10 years)

	<u>Current</u>	<u>Long-Term</u>
Spring & Fall Monitoring		
FY97	22,000	
Long-Term		
	$22,000 * 27 =$	594,000
Statistical Report		
FY97	4,000	
Long-Term		
	$4,000 * 27 =$	108,000
Annual Report		
FY97	1,500	
Long-Term		
	$1,500 * 27 =$	40,500
License #		
FY97	3,500	
Long-Term		
	$3,500 * 4 =$	14,000

Ted estimated this will be required for 5 years, when the state will officially close the landfill.

Methane Recovery System		
FY97	250,000	
Long-Term *		
	$15,000 * 27 =$	405,000

* Ted said this is the estimate of annual on-going costs for this system which will not start till after system is in in spring of 1997.

$$\overline{281,000} + \overline{1,161,500} = 1,442,500$$



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1996

ATTACHMENT C

REVENUE:

GENERAL FUND	\$6,853,572
SPECIAL REVENUE FUNDS	4,232,692
DEBT SERVICE FUNDS	1,752,590
CAPITAL PROJECT FUNDS	314,778
ENTERPRISE FUNDS	8,969,994
INTERNAL SERVICE NON-OPERATING, NET	<u>16,332</u>

TOTAL REVENUE \$22,139,958

X43% 0.43

MAXIMUM COVERAGE \$9,520,182

ENVIRONMENTAL OBLIGATIONS

CORRECTIVE ACTION	655,000
POST-CLOSURE	787,500
UNDERGROUND TANKS - FOUR	<u>70,000</u>

TOTAL ENVIRONMENTAL OBLIGATIONS \$1,512,500

MAXIMUM COVERAGE OVER OBLIGATIONS \$8,007,682

SOURCE: CAFR JUNE 30, 1996



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 1996 (WITH ESTIMATED COSTS AS OF APRIL, 1997)**

ATTACHMENT D

REVENUE:

GENERAL FUND	\$6,853,572
SPECIAL REVENUE FUNDS	4,232,692
DEBT SERVICE FUNDS	1,752,590
CAPITAL PROJECT FUNDS	314,778
ENTERPRISE FUNDS	8,969,994
INTERNAL SERVICE NON-OPERATING, NET	16,332

TOTAL REVENUE	\$22,139,958
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X43%	0.43
------	------

MAXIMUM COVERAGE	\$9,520,182
-------------------------	--------------------

ENVIRONMENTAL OBLIGATIONS

CORRECTIVE ACTION (WITH INFLATION)	509,736
POST-CLOSURE (WITH INFLATION)	2,177,179
UNDERGROUND TANKS - FOUR	70,000

TOTAL ENVIRONMENTAL OBLIGATIONS	\$2,756,915
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MAXIMUM COVERAGE OVER OBLIGATIONS	\$6,763,267
--	--------------------

SOURCE: CAFR JUNE 30, 1996

AS OF JUNE 30, 1998 (WITH ESTIMATED COSTS AS OF APRIL, 1997)
MAXIMUM COVERAGE
RELATIVE THRESHOLD
CITY OF HELENA

ATTACHMENT D

REVENUE

28,803,575
4,242,682
1,782,631
214,728
8,989,804
18,332

GENERAL FUND
SPECIAL REVENUE FUNDS
DEBT SERVICE FUNDS
CAPITAL PROJECT FUNDS
ENTERPRISE FUNDS
INTERNAL SERVICE NON-OPERATING, NET

TOTAL REVENUE

522,138,888

CASH

0.43

MAXIMUM COVERAGE

20,620,182

ENVIRONMENTAL OBLIGATIONS
CORRECTIVE ACTION (WITH INFLATION)
POST-CLOSURE (WITH INFLATION)
UNDERGROUND TANKS - FOUR

208,788
2,177,178
10,000

TOTAL ENVIRONMENTAL OBLIGATIONS

22,785,966

MAXIMUM COVERAGE OVER OBLIGATIONS

28,782,201

SOURCE: CAPR JUNE 30, 1998



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 1996**

ATTACHMENT E

CASH AND SECURITIES

GENERAL FUND	\$1,186,126
SPECIAL REVENUE FUNDS	3,450,395
DEBT SERVICE FUNDS	2,718,525
DEBT SERVICE FUNDS-RESTRICTED	378,873
ENTERPRISE FUNDS	97,873
ENTERPRISE FUNDS-RESTRICTED	5,709,605
INTERNAL SERVICE FUNDS	<u>560,597</u>

TOTAL CASH AND INVESTMENTS \$14,101,994

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,236,372
LESS CAPITAL OUTLAY	(15,948)
SPECIAL REVENUE FUNDS	3,446,889
LESS CAPITAL OUTLAY	(200,447)
DEBT SERVICE FUNDS	708,132
ENTERPRISE FUNDS	9,427,540
LESS DEPRECIATION	(1,912,508)
ENTERPRISE NON-OPERATING, NET	<u>316,014</u>

TOTAL EXPENDITURES/EXPENSES \$20,006,044

**CASH AS A % OF TOTAL
EXPENDITURES/EXPENSES** 70.49%

SOURCE: CAFR JUNE 30, 1996

CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 1999

ATTACHMENT E

CASH AND SECURITIES

GENERAL FUND	\$1,188,128
SPECIAL REVENUE FUNDS	3,420,388
DEBT SERVICE FUNDS	2,718,825
DEBT SERVICE FUNDS-RESTRICTED	378,873
ENTERPRISE FUNDS	97,873
ENTERPRISE FUNDS-RESTRICTED	2,708,808
INTERNAL SERVICE FUNDS	500,697

TOTAL CASH AND INVESTMENTS

\$14,701,904

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,238,372
LESS CAPITAL OUTLAY	(15,948)
SPECIAL REVENUE FUNDS	3,418,888
LESS CAPITAL OUTLAY	(200,447)
DEBT SERVICE FUNDS	708,132
ENTERPRISE FUNDS	8,427,840
LESS DEPRECIATION	(1,912,808)
ENTERPRISE NON-OPERATING, NET	318,019

TOTAL EXPENDITURES/EXPENSES

\$20,008,044

CASH AS A % OF TOTAL
EXPENDITURES/EXPENSES

70.48%



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 1996**

ATTACHMENT F

DEBT SERVICE

GENERAL FUND	\$0
SPECIAL REVENUE FUNDS	0
DEBT SERVICE FUNDS	708,132
CAPITAL PROJECTS FUNDS	0
ENTERPRISE FUNDS	715,185
INTERNAL SERVICE FUNDS	0
TOTAL DEBT SERVICE	\$1,423,317

EXPENDITURES/EXPENSES:

GENERAL FUND	\$8,236,372
LESS CAPITAL OUTLAY	(15,948)
SPECIAL REVENUE FUNDS	3,446,889
LESS CAPITAL OUTLAY	(200,447)
DEBT SERVICE FUNDS	708,132
ENTERPRISE FUNDS	9,427,540
LESS DEPRECIATION	(1,912,508)
ENTERPRISE NON-OPERATING, NET	316,014

TOTAL EXPENDITURES/EXPENSES **\$20,006,044**

**DEBT SERVICE AS A PERCENT
OF TOTAL EXPENDITURES/EXPENSES** **7.11%**

SOURCE: CAFR JUNE 30, 1996

CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 1996

ATTACHMENT F

DEBT SERVICE

GENERAL FUND	50
SPECIAL REVENUE FUNDS	0
DEBT SERVICE FUNDS	708,132
CAPITAL PROJECTS FUNDS	0
ENTERPRISE FUNDS	712,182
INTERNAL SERVICE FUNDS	0
TOTAL DEBT SERVICE	\$1,420,312

EXPENDITURES:

GENERAL FUND	28,238,375
LESS CAPITAL OUTLAY	(18,948)
SPECIAL REVENUE FUNDS	3,448,889
LESS CAPITAL OUTLAY	(300,447)
DEBT SERVICE FUNDS	708,132
ENTERPRISE FUNDS	8,427,840
LESS DEPRECIATION	(1,912,608)
ENTERPRISE NON-OPERATING, NET	316,014
TOTAL EXPENDITURES	\$20,008,044

DEBT SERVICE AS A PERCENT
OF TOTAL EXPENDITURES

7.11%

SOURCE: CAFR JUNE 30, 1996



City of Helena
316 N. Park Avenue
Helena, Montana 59623

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 20, 1995 AND 1996**

ATTACHMENT G

	<u>FY 1996</u>	<u>FY 1995</u>
REVENUE:		
GENERAL FUND	\$6,853,572	\$6,649,834
SPECIAL REVENUE FUNDS	4,232,692	4,118,929
DEBT SERVICE FUNDS	1,752,590	1,780,187
CAPITAL PROJECT FUNDS	314,778	195,538
ENTERPRISE FUNDS	8,969,994	9,067,458
INTERNAL SERVICE NON-OPERATING, NET	<u>16,332</u>	<u>33,330</u>
TOTAL REVENUE	\$22,139,958	\$21,845,276
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$8,236,372	\$7,183,216
LESS CAPITAL OUTLAY	(15,948)	(65,006)
SPECIAL REVENUE FUNDS	3,446,889	2,511,621
LESS CAPITAL OUTLAY	(200,447)	(181,801)
DEBT SERVICE FUNDS	708,132	935,517
ENTERPRISE FUNDS	9,427,540	8,285,314
LESS DEPRECIATION	(1,912,508)	(1,832,103)
ENTERPRISE NON-OPERATING, NET	<u>316,014</u>	<u>376,976</u>
TOTAL EXPENDITURES/EXPENSES	<u>20,006,044</u>	<u>17,213,734</u>
DIFFERENCE	\$2,133,914	\$4,631,542
AS A % OF TOTAL REVENUES	9.64%	21.20%

SOURCE: CAFR JUNE 30, 1996; CAFR JUNE 30, 1995

CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 1998 AND 1999

ATTACHMENT C

AS A % OF TOTAL REVENUE		6.64%		21.30%	
DIFFERENCE		25,133,914		84,837,845	
TOTAL EXPENDITURES/EXPENSES		20,008,046		17,313,136	
ENTERPRISE NON-OPERATING, NET		318,014	(1,912,608)	8,386,314	(1,832,103)
ENTERPRISE FUNDS		708,132	8,432,240	1,780,187	8,087,458
DEBT SERVICE FUNDS		(500,447)	3,448,889	(88,006)	5,617,657
LESS CAPITAL OUTLAY		(18,946)	2,448,889	(187,801)	1,780,187
SPECIAL REVENUE FUNDS		28,326,373	4,332,692	28,848,634	4,718,958
GENERAL FUND		28,326,373	4,332,692	28,848,634	4,718,958
EXPENDITURES/EXPENSES:		25,133,914		84,837,845	
TOTAL REVENUE		225,133,928		251,845,378	
INTERNAL SERVICE NON-OPERATING, NET		18,332	8,989,884	33,330	8,087,458
ENTERPRISE FUNDS		314,778	8,989,884	186,828	8,087,458
CAPITAL PROJECT FUNDS		1,782,690	8,989,884	1,780,187	8,087,458
DEBT SERVICE FUNDS		4,332,692	8,989,884	4,718,958	8,087,458
SPECIAL REVENUE FUNDS		28,853,872	4,332,692	28,848,634	4,718,958
GENERAL FUND		28,853,872	4,332,692	28,848,634	4,718,958
REVENUE:		225,133,928		251,845,378	
FY 1999		FY 1998		FY 1998	

SOURCE: CARR JUNE 30, 1998; CARR JUNE 30, 1999



City of Helena
316 N. Park Avenue
Helena, Montana 59623

CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
APRIL 29, 1997

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 1996 and 1995.

Glenn Jorgenson, CPA
Certified by:
Glenn Jorgenson
Certified Public Accountant
City of Helena
Helena, Montana

4/29/97
Date

CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION
APRIL 29, 1997

ATTACHMENT II

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal year ending June 30, 1996 and 1997.

Don Johnson, CM
Certified by:
Don Johnson
Certified Public Accountant
City of Helena
Helena, Montana

4/29/97
Date

DEPARTMENT OF ENVIRONMENTAL QUALITY

PERMITTING & COMPLIANCE DIVISION

SOLID WASTE PROGRAM

MARC RACICOT, GOVERNOR

Metcalf Building



STATE OF MONTANA

Phone: (406)444-4323

Fax: (406)444-1374

PO Box 200901

Helena, MT 59620-0901

April 11, 1997

Kim C. Milburn, P.E.
Public Works Director
City of Helena
316 N. Park Avenue
Helena, MT 59623

RE: Financial Assurance for Landfill Closure, Post Closure Care and Corrective Action

Dear Kim:

I received your local government test (LOGO) materials on April 8, 1997. Your submittal is deficient in several regards. I shall address the problems in this letter. Because the deadline for financial assurance was yesterday, this letter shall also serve as an informal notice of violation: the City of Helena has failed to demonstrate financial assurance as required by RCRA subtitle D and ARM 17.50.540.

The requirements of the LOGO test are set forth in 40 C.F.R., Part 258.74(f). I have created a form Chief Financial Officer letter which incorporates all of the requirements of the federal rule, including financial certifications, 43% relative size threshold, public notice, the accountant's special report, the chief financial officer letter itself, etc. That form is enclosed with this letter. Reconfiguring your local government test materials to conform to this form letter will solve many of the problems with your submittal.

One particular area of concern is the scope of your financial assurance. As you will see in the form letter, the 43% relative size threshold requires that you calculate the sum total of all environmental obligations the City assures using the financial test, including such things as leaking underground storage tanks, as well as landfill closure, post-closure care and corrective action. The sum of these obligations cannot exceed 43% of the City's annual income. I have been told the City has yet to officially close the landfill in accordance with ARM 17.50.530, and that corrective action is ongoing at the facility. Thus, all three classes of landfill liability- closure, post-closure care and corrective action, must be addressed in your LOGO materials and your relative size threshold.

Please reconfigure your local government test application according to the enclosed form, and resubmit as soon as possible. If you have any questions or problems, please contact me (444-1425) or F. Patrick Crowley, the head of the Solid Waste Program (444-5294).

Sincerely,

A handwritten signature in dark ink, appearing to read "M. Steger Smith".

M. Steger Smith
Program Counsel

enclosure



STATE OF MONTANA

Metcalf Building

MARC KACHTER, GOVERNOR

SOLID WASTE PROGRAM
PERMITTING & COMPLIANCE DIVISION

DEPARTMENT OF ENVIRONMENTAL QUALITY

PO Box 200801
Helena, MT 59620-0801

Phone: (406) 444-4313
Fax: (406) 444-1374

April 11, 1997

Kim C. Milburn, P.E.
Public Works Director
City of Helena
116 N. Park Avenue
Helena, MT 59603

RE: Financial Assurance for Landfill Closure, Post Closure Care and Corrective Action

Dear Kim:

I received your letter dated March 11, 1997. Your subject is debris in several regions. I shall address the problems in this letter. Because the deadline for financial assurance was yesterday, this letter shall also serve as an informal notice of violation. The City of Helena has failed to demonstrate financial assurance as required by RCRA subtitle D and ARM 17.30.240.

The requirements of the LDOO test are set forth in 40 C.F.R., Part 258.14(f). I have created a form (Local Financial Officer letter) which incorporates all of the requirements of the federal rule, including financial certification, 43% relative size threshold, public notice, the accountant's special report, the chief financial officer letter itself, etc. This form is enclosed with this letter. Reconsidering your local government test materials to conform to this form letter will solve many of the problems with your submission.

One particular area of concern is the scope of your financial assurance. As you will see in the form letter, the 43% relative size threshold requires that you calculate the sum total of all environmental obligations the City assumes using the financial test, including such things as leaking underground storage tanks, as well as landfill closure, post-closure care and corrective action. The sum of these obligations cannot exceed 43% of the City's annual income. I have been told the City has yet to officially close the landfill in accordance with ARM 17.30.230, and that corrective action is ongoing at the facility. Thus, all three classes of landfill liability - closure, post-closure care and corrective action must be addressed in your LDOO materials and your relative size threshold.

Please reconsider your local government test application according to the enclosed form, and resubmit as soon as possible. If you have any questions or problems, please contact me (444-1422) or E. Patrick Crowley, the head of the Solid Waste Program (444-2294).

Sincerely,

Marc Kachter
Program Council

enclosure

[entity] CITY
CHIEF FINANCIAL OFFICER LETTER
[DATE]

[entity] CITY has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents which demonstrate [entity] CITY's compliance with the requirements of the Local Government Financial Test:

1. A letter from [entity] CITY's consultant/engineer which summarizes the [entity] CITY landfill closure plan and related cost estimates. The cost estimates are also included in the audited financial statements of [entity] CITY.
2. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill closure, post-closure care and corrective action (if applicable).
3. Bond ratings for [entity] CITY's outstanding investment grade general obligation bonds [if using bond rating basis].
4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with the Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from [an independent certified public accountant].
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$[] (found at [cite]), versus Total Expenditures of \$[] (found at [cite]), for a ratio of []%, which is greater than or equal to 0.05 [if using financial ratio basis].
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$[] (found at [cite]), versus Total Expenditures of \$[] (found at [cite]), for a ratio of []%, which is less than or equal to 0.20 [if using financial ratio basis].
5. A copy of [entity] CITY's Comprehensive Annual Financial Report (CAFR) or budget (if applicable) which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the local government is using the financial test (See, [location of GASB 18 disclosures]).¹
6. Calculations for the years ending June 30, 1996 and June 30, 1995 which demonstrate that [entity] CITY has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years.
7. A special report from a certified public accountant confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements.

FINANCIAL CERTIFICATIONS

Furthermore, [entity] CITY hereby certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;

¹ For the first year the financial test is used to assure costs at a particular facility, the reference may instead be placed in the operating record until issuance of the next available CAFR, if timing does not permit the reference to be incorporated into the most recently issued CAFR or budget.

[Entity] CITY
CHIEF FINANCIAL OFFICER LETTER
[DATE]

[Entity] CITY has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Article B. Attached, and incorporated by this reference, are the following documents which demonstrate [Entity] CITY's compliance with the requirements of the Local Government Financial Test.

1. A letter from [Entity] CITY's consultant/engineer which summarizes the [Entity] CITY landfill closure plan and related cost estimates. The cost estimates are also included in the audited financial statements of [Entity] CITY.
2. A comparison of the 43% relative size threshold, which accounts for all environmental liabilities assumed using a financial test, including landfill closure, post-closure care and corrective action (if applicable).
3. Bond ratings for [Entity] CITY's outstanding investment grade general obligation bonds (if using bond rating basis).
4. A copy of the independently audited year-end financial statements for the latest fiscal year, prepared in accordance with the Generally Accepted Accounting Procedures (GAAP), which received an unqualified opinion from an independent certified public accountant.
 - a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$1 _____ (found at [line]), versus Total Expenditures of \$2 _____ (found at [line]), for a ratio of []%, which is greater than or equal to 0.05 (if using financial ratio basis).
 - b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$1 _____ (found at [line]), versus Total Expenditures of \$2 _____ (found at [line]), for a ratio of []%, which is less than or equal to 0.20 (if using financial ratio basis).
5. A copy of [Entity] CITY's Comprehensive Annual Financial Report (CAFR) or budget (if applicable) which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the local government is using the financial test (see location of GASB 18 disclosures).
6. Calculations for the years ending June 30, 1995 and June 30, 1996 which demonstrate that [Entity] CITY has not operated at a deficit of 2% or more of total annual revenue for each of the past two fiscal years.
7. A special report from a certified public accountant confirming that the data reported in the Chief Financial Officer's report agrees with the data in the audited financial statements.

FINANCIAL CERTIFICATIONS

- Furthermore, [Entity] CITY hereby certifies that it:
1. is not currently in default on any outstanding general obligation bonds;

2. Does not have any outstanding general obligation bonds rated lower than Baa as issued by Moody's or BBB as issued by Standard and Poor's;
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years.

Certified by:
[Chief Financial Officer]
[Title]

Date

Subscribed and sworn to before me this _____ day of _____, 1997.

NOTARY PUBLIC for the State of Montana

Residing at _____

My commission expires: _____

(SEAL)



City of Helena

Accounting Division
Glenn Jorgenson, Controller
316 North Park Avenue, Room 320
Helena, MT 59623
Phone: (406) 447-8415 Fax (406) 447-8434

December 22, 2006

Department of Environmental Quality
Waste Management Division
P.O. Box 200901
Helena, MT 59620-0901

RE: Financial Assurance for Landfill Closure, Post Closure and Corrective Action

Dear Sirs:

I have enclosed the required financial assurance reporting information as of June 30, 2006. As in the past, and as the attachments show, we have taken a conservative approach in both our audit and in this submission and we have included, in our opinion, all possible costs, including a provision for miscellaneous engineering costs for various unforeseen events (attachment A). In spite of the conservatism, we met all the necessary ratios, etc.

If you should have any questions regarding this information, please do not hesitate to call.

Sincerely,

Glenn Jorgenson,
Controller

RECEIVED

JAN 05 2007

DEPT. OF ENVIRO. QUALITY
WASTE & UNDERGROUND TANK
MANAGEMENT BUREAU

cc: Phil Hauck, Assistant Public Works Director

CITY OF HELENA, MONTANA
CHIEF FINANCIAL OFFICER LETTER
December 25, 2006

The City of Helena has elected to use the Local Government Financial Test to satisfy its financial responsibility under RCRA Subtitle D. Attached, and incorporated by this reference, are the following documents demonstrating the City's compliance with the requirements of the Local Government Financial Test.

1. A letter from the City of Helena's consultant/engineer dated February 28, 2006, summarizing the City's landfill closure plan and related cost estimates as of June 30, 2006 (Attachment A).
2. The information required for this test must include inflation. We have prepared a sheet showing the total costs, for 23.59 years (landfill closed as of 1/2000), of all possible monitoring costs adjusted for inflation at 3.5%. (Attachment B) These cost estimates are included in the audited financial statements of the City of Helena as of June 30, 2006. As required by generally accepted accounting principals (GAAP), these do not include the effects of inflation. Attachment B shows the total costs with and without inflation.
3. A computation of the 43% relative size threshold, which accounts for all environmental liabilities assured using a financial test, including landfill post-closure care and corrective action. Two calculations have been included. The first with estimated costs as of June 30, 2006 (excluding inflation) and as included in our 2006 audit (Attachment C). The second includes the costs with estimated inflation (Attachment D).
4. Only one underground storage tank remains at the Tenmile Water Treatment Plant. Included is the City's maximum obligation of \$17,500. We have no reason to expect that this amount will be necessary, as the most recent cathodic and line-tightness tests identified no problems. The City meets the threshold test in both cases.
5. As of June 30, 2006, the City had three outstanding general obligation bond issues. The first two were the Series 1997 & 2001 General Obligation Bonds that were issued for a fire truck and open space in the amount of \$1,955,000 and \$1,695,000 respectively. These issues was insured and, as a result, has a Standard and Poor's rating of AAA.

The City issued \$1,140,000 of General Fund Bonds, Series 2005 on August 30, 2005. The bonds are considered general obligation bonds and the general credit of the City was pledged. However, the bonds are not secured by a pledge of the City's taxing power and the City is not obligated to levy taxes for the repayment of the bonds. These bonds also do not count against our statutory general obligation debt limitation. These bonds were not rated.

6. A copy of the independently audited Comprehensive Annual Financial Report for the latest fiscal year, prepared in accordance with (GAAP), which received an unqualified opinion from Galusha, Higgins, and Galusha.

a. This document demonstrates compliance with the Liquidity Ratio Test by showing Cash and Securities of \$25,516,714 versus Total Expenditures of \$27,207,982 for a ratio of 93.78%, which is greater than or equal to 5% (Attachment E).

b. This document demonstrates compliance with the Debt Service Ratio Test by showing Annual Debt Service of \$4,500,855 versus Total Expenditures of \$27,207,982 for a ratio of 16.54% which is less than or equal to 20% (Attachment F).

7. A copy of the City of Helena's Comprehensive Annual Financial Report which discloses, with a view to public notice, all closure, post-closure and corrective action costs for which the City is using the financial test. (See pages B-4 through B-17, B-50, and D-4 through D-5.)

8. Calculations for the years ending June 30, 2005 and 2006, which demonstrate that the City has not operated at a deficit of 5% or more of total annual revenue for each of the past two fiscal years. In fact it demonstrates a positive amount (Attachment G).

9. A special report signed by Mark Blessinger, CPA, confirming that the data reported in the Chief Financial Officer's letter agrees with the data in the audited financial statements (Attachment H).

Subscribed and sworn to before me this 27 day of Dec, 2006.

William L. Smith
Notary Public for the State of Montana
Residing at Helena, MT
My Commission Expires 1-27-07

(REAL)

10. FINANCIAL CERTIFICATIONS

Furthermore, the City of Helena certifies that it:

1. Is not currently in default on any outstanding general obligation bonds;
2. As of June 30, 2006 did not have any currently rated outstanding general obligation bond issues other than a rating obtained as a by-product of FSA insurance.
3. Has not operated at a deficit equal to five percent or more of total annual revenue in each of the past two fiscal years (Attachment G).

Certified By: *Glenn Jorgenson*

GLENN JORGENSON, CONTROLLER
ADMINISTRATIVE SERVICES

Date 12/22/06

Subscribed and sworn to before me this 22 day of Dec, 2006.

Katherine A. Sundt *Katherine Sundt*
Notary Public for the State of Montana

Residing at Helena, MT Lewis & Clark County

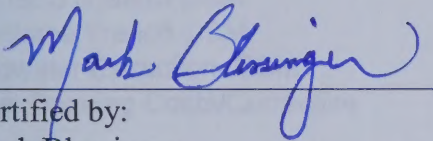
My Commission Expires: 1-31-07

(SEAL)

CITY OF HELENA, MONTANA
CERTIFICATION OF FINANCIAL INFORMATION

ATTACHMENT H

I hereby certify that the financial information shown by the Chief Financial Officer of the City of Helena, Montana on the enclosed Attachments C, D, E, F and G agrees with the audited financial statements of the City of Helena for the fiscal years ending June 30, 2005 and 2006.



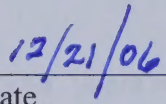
Certified by:

Mark Blessinger

Certified Public Accountant

Galusha, Higgins, & Galusha, PC

Helena, Montana


Date

CITY OF HELENA
ATTACHMENT B (PAGE 1 OF 2)

ATTACHMENT B (PAGE 1 OF 2)
DETAIL OF ESTIMATED LANDFILL CLOSURE/POSTCLOSURE LIABILITY
AS OF JUNE 30, 2006

	ENVIR. MONITOR REPORT	YMCA* GES SYSTEM	CC* METHANE TRENCH	GROUND WATER WELLS	WITHOUT INFLATION	WITH INFLATION
Ongoing Costs:						
Environmental Monitoring/Reporting	62,909	*				
Postclosure Care of Site	7,557	*				
Total Postclosure Care/Monitoring	70,466	x	23.59	years =	1,662,293	2,583,744
YMCA GES System O&M	11,310					
CC Methane Trench O&M	3,517					
Groundwater Extraction O&M	17,108					
Total Ongoing Costs/Corrective	31,935	x	23.59	years =	753,347	1,170,946
Total Estimated Costs accrued at June 30, 2006					<u>\$2,415,640</u>	<u>\$3,754,689</u>

*Only these costs have been identified as post closure care and monitoring costs.
All others are deemed to be corrective action measures.

RECEIVED

JAN 9 2007

**CITY OF HELENA
ATTACHMENT B (PAGE 2 OF 2)**

**POST CLOSURE CARE AND MONITORING COST ESTIMATE
INFLATED AT 3.50% PER YEAR
LANDFILL CLOSED EFFECTIVE 1/27/2000**

FISCAL		ENVIR. MONITOR REPORT	YMCA* GES SYSTEM	CC* METHANE TRENCH	GROUND-* WATER WELLS	CARE OF SITE	TOTAL
2007	1	62,909	11,310	3,517	17,108	7,557	102,401
2008	2	65,111	11,706	3,640	17,707	7,821	105,985
2009	3	67,390	12,116	3,767	18,327	8,095	109,695
2010	4	69,748	12,540	3,899	18,968	8,379	113,534
2011	5	72,190	12,978	4,036	19,632	8,672	117,508
2012	6	74,716	13,433	4,177	20,319	8,975	121,620
2013	7	77,331	13,903	4,323	21,030	9,289	125,877
2014	8	80,038	14,389	4,475	21,766	9,615	130,283
2015	9	82,839	14,893	4,631	22,528	9,951	134,843
2016	10	85,739	15,414	4,793	23,316	10,299	139,562
2017	11	88,739	15,954	4,961	24,133	10,660	144,447
2018	12	91,845	16,512	5,135	24,977	11,033	149,502
2019	13	95,060	17,090	5,314	25,851	11,419	154,735
2020	14	98,387	17,688	5,500	26,756	11,819	160,151
2021	15	101,830	18,307	5,693	27,693	12,232	165,756
2022	16	105,395	18,948	5,892	28,662	12,661	171,557
2023	17	109,083	19,611	6,098	29,665	13,104	177,562
2024	18	112,901	20,298	6,312	30,703	13,562	183,777
2025	19	116,853	21,008	6,533	31,778	14,037	190,209
2026	20	120,943	21,743	6,761	32,890	14,528	196,866
2027	21	125,176	22,505	6,998	34,041	15,037	203,756
2028	22	129,557	23,292	7,243	35,233	15,563	210,888
2029	23	134,091	24,107	7,497	36,466	16,108	218,269
2030	24	138,784	24,951	7,759	37,742	16,672	225,908
		2,306,655	414,698	128,956	627,291	277,089	3,754,689

*CORRECTIVE ACTIONS

RECEIVED

JAN 05 2007

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2006**

(WITH INFLATION)

ATTACHMENT C

REVENUE:	<u>FY 2006</u>
GENERAL FUND	\$12,000,460
SPECIAL REVENUE FUNDS	6,966,864
DEBT SERVICE FUNDS	895,834
CAPITAL PROJECTS FUNDS	322,359
ENTERPRISE FUNDS	15,047,949
INTERNAL SERVICE NON-OPERATING, NET	<u>91,357</u>
TOTAL REVENUE	\$35,324,823
TIMES PERCENTAGE	43%
MAXIMUM COVERAGE	\$15,189,674
ENVIRONMENTAL OBLIGATIONS:	
CORRECTIVE ACTION	753,347
POST-CLOSURE	<u>1,662,293</u>
SUBTOTAL LANDFILL	2,415,640
UNDERGROUND TANKS (ONE)	<u>17,500</u>
TOTAL ENVIRONMENTAL OBLIGATIONS	<u>2,433,140</u>
MAXIMUM COVERAGE OVER OBLIGATIONS	\$12,756,534

SOURCE: CAFR JUNE 30, 2006

**CITY OF HELENA
RELATIVE THRESHOLD
MAXIMUM COVERAGE
AS OF JUNE 30, 2006
(WITH INFLATION)**

ATTACHMENT D

REVENUE:

FY 2006

GENERAL FUND	\$12,000,460
SPECIAL REVENUE FUNDS	6,966,864
DEBT SERVICE FUNDS	895,834
CAPITAL PROJECTS FUNDS	322,359
ENTERPRISE FUNDS	15,047,949
INTERNAL SERVICE NON-OPERATING, NET	<u>91,357</u>

TOTAL REVENUE	\$35,324,823
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TIMES PERCENTAGE	43%
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MAXIMUM COVERAGE	\$15,189,674
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ENVIRONMENTAL OBLIGATIONS:

CORRECTIVE ACTION	1,170,946
POST-CLOSURE	<u>2,583,744</u>
SUBTOTAL LANDFILL	3,754,689
UNDERGROUND TANKS - ONE	<u>17,500</u>

TOTAL ENVIRONMENTAL OBLIGATIONS	<u>3,772,189</u>
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MAXIMUM COVERAGE OVER OBLIGATIONS	\$11,417,485
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SOURCE: CAFR JUNE 30, 2006

**CITY OF HELENA
LIQUIDITY RATIO
AS OF JUNE 30, 2006**

ATTACHMENT E

CASH AND SECURITIES:

GENERAL FUND	\$ 4,094,281
SPECIAL REVENUE FUNDS	5,621,145
DEBT SERVICE FUNDS	1,443,018
DEBT SERVICE FUNDS - RESTRICTED	833,878
ENTERPRISE FUNDS	8,675,468
ENTERPRISE FUNDS - RESTRICTED	2,757,738
INTERNAL SERVICE FUNDS	2,091,186

TOTAL CASH AND SECURITIES	\$ 25,516,714
----------------------------------	----------------------

EXPENDITURES/EXPENSES:

GENERAL FUND	\$ 10,429,045
LESS CAPITAL OUTLAY	-
SPECIAL REVENUE FUNDS	7,162,727
LESS CAPITAL OUTLAY	(1,021,671)
DEBT SERVICE FUNDS	1,992,205
LESS DEBT SERVICE	(1,932,510)
ENTERPRISE FUNDS	13,426,893
LESS DEPRECIATION	(2,848,707)
ENTERPRISE NON-OPERATING, NET	-

TOTAL EXPENDITURES/EXPENSES	\$ 27,207,982
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**CASH AS A PERCENT OF TOTAL
EXPENDITURES/EXPENSES**

93.78%

(Must be greater than 5%)

SOURCE: CAFR JUNE 30, 2006

**CITY OF HELENA
DEBT SERVICE RATIO
AS OF JUNE 30, 2006**

ATTACHMENT F

DEBT SERVICE:

	FY 2005	FY 2006
GENERAL FUND	\$11,431,518	\$ -
SPECIAL REVENUE FUNDS	2,439,719	-
DEBT SERVICE FUNDS	3,215,284	1,932,510
CAPITAL PROJECT FUNDS	893,174	-
ENTERPRISE FUNDS	15,411,728	2,568,345
INTERNAL SERVICE FUNDS	48,716	-
TOTAL DEBT SERVICE	\$23,170,207	\$ 4,500,855

EXPENDITURES/EXPENSES:

GENERAL FUND	\$10,429,045
LESS CAPITAL OUTLAY	-
SPECIAL REVENUE FUNDS	7,162,727
LESS CAPITAL OUTLAY	(1,021,671)
DEBT SERVICE FUNDS	1,992,205
LESS DEBT SERVICE	(1,932,510)
ENTERPRISE FUNDS	13,426,893
LESS DEPRECIATION	(2,848,707)
ENTERPRISE NON-OPERATING, NET	-
TOTAL EXPENDITURES/EXPENSES	\$27,207,982

DEBT SERVICE AS A PERCENT OF TOTAL EXPENDITURES/EXPENSES	16.54%
(Must be less than 20%)	

SOURCE: CAFR JUNE 30, 2005 AND JUNE 30, 2006

SOURCE: CAFR JUNE 30, 2006

**CITY OF HELENA
OPERATING DEFICIT CALCULATION
AS OF JUNE 30, 2005 AND 2006**

ATTACHMENT G

REVENUE:	FY 2005	FY 2006
GENERAL FUND	\$11,431,518	\$12,000,460
SPECIAL REVENUE FUNDS	6,439,719	6,966,864
DEBT SERVICE FUNDS	3,215,394	895,834
CAPITAL PROJECTS FUNDS	593,174	322,359
ENTERPRISE FUNDS	13,441,736	15,047,949
INTERNAL SERVICE NON-OPERATING, NET	48,716	91,357
TOTAL REVENUE	\$35,170,257	\$35,324,823
EXPENDITURES/EXPENSES:		
GENERAL FUND	\$10,175,847	\$10,429,045
LESS CAPITAL OUTLAY	(4,290)	-
SPECIAL REVENUE FUNDS	6,505,930	7,162,727
LESS CAPITAL OUTLAY	(977,084)	(1,021,671)
DEBT SERVICE FUNDS	1,812,765	1,992,205
LESS DEBT SERVICE	(1,751,803)	(1,932,510)
ENTERPRISE FUNDS	13,011,717	13,426,893
LESS DEPRECIATION	(2,995,956)	(2,848,707)
TOTAL EXPENDITURES/EXPENSES	25,777,126	27,207,982
DIFFERENCE	\$9,393,131	\$8,116,841
AS A PERCENT OF TOTAL REVENUES	26.71%	22.98%

SOURCE: CAFR JUNE 30, 2005 and JUNE 30, 2006



Private Client Services

RECEIVED

NOV 18 2003

MONTANA
DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICES BUREAU

November 14, 2003

Dear Valued Client:

Your relationship with Wells Fargo is important to us, and this is the reason we are writing to you today. We want to be sure you are aware that Wells Fargo is combining its community bank charters into one community bank charter, Wells Fargo Bank, N.A. You may already have received information about these plans with your bank statement, including a state-by-state timeline for combining our banking affiliates.

Uniting our many state and geographic community bank charters will enable us to simplify our procedures, increase our efficiency and find new ways to help you succeed financially. The corporate headquarters of Wells Fargo & Company will remain in San Francisco, while Wells Fargo employment and operations will remain in the same states as today. Our consolidated bank charter will have its legal main office in Sioux Falls, South Dakota.

The move to a single community bank charter will not change the features of your accounts or the way you do business with us. If you have a trust account or a trust IRA with us, your trustee will become Wells Fargo Bank, N.A. on November 21, 2003. Most importantly, there will be no change in the level of service you receive from Private Client Services and *no action or response on your part is required.* You will continue to work with the same dedicated people you know and trust, conduct business at the same convenient locations and enjoy the same personal attention and customized services as before. And, as always, decisions that affect our clients, communities and team members will continue to be made as they are today.

Your business is important to us, and we look forward to continuing to meet your needs as one community bank in the years ahead. If you have questions, simply call your Relationship Manager. We are here to assist you.

Sincerely,

David Coffaro
Managing Director, Investment Management and Trust

Investment Management and Trust:
1-877-404-7075

OCT 17 2003

October, 2003

MONTANA
DEPT. OF ENVIRONMENTAL QUALITY
COMMUNITY SERVICES BUREAU**NOTIFICATION REGARDING WELLS FARGO FUNDS IN YOUR TRUST/AGENCY
ACCOUNT(S)**

We have enclosed the most current Wells Fargo Money Market Funds Service Class Shares Prospectus for the applicable proprietary mutual fund(s) held in the account(s) for which you receive statements.

The Wells Fargo Money Market Funds Service Class Shares Prospectus provides details about the Fund's investment management and advisory fees, as well as other fees for other services, including those paid to Wells Fargo or its affiliates, for each Wells Fargo Money Market Service Class Shares Fund. The fees payable to Wells Fargo or an affiliate are stated in the "Summary of Expenses" section and the "Organization and Management of the Funds" section of the Prospectus and in the "Management" section of the Statement of Additional Information. The Statement of Additional Information which the Prospectus incorporates by reference, is available upon request, by calling the Wells Fargo Funds at 1-800-222-8222.

In addition, please note that on July 25, 2003, several Wells Fargo money market funds reorganized into share classes of other Wells Fargo money market funds that have identical investment objectives, strategies and fund management teams. The fund reorganizations were carried out to streamline product offerings and operating efficiencies. As a result of the reorganizations, **all of the funds listed below had minor name changes. Please note that ticker symbols and customer account numbers did *not* change as the result of these events.**

The following table contains more information about the funds affected by the reorganizations on July 25, 2003:

Previous Fund Name	Share Class	New Name Effective 7/25/03	Share Class	Ticker Symbol
Wells Fargo National Tax-Free Institutional Money Market Fund	Service	Wells Fargo National Tax-Free Money Market Fund	Service	MMIXX
Wells Fargo Treasury Plus Institutional Money Market Fund	Service	Wells Fargo Treasury Plus Money Market Fund	Service	PRVXX

If you have questions, please contact your relationship manager or a Wells Fargo Customer Service Representative at 1-877-404-7075. We appreciate your business and look forward to continuing our relationship with you.

Investment and Insurance Products:

- Are NOT insured by the FDIC or any other federal government agency
- Are NOT deposits of or guaranteed by the Bank or any Bank affiliate
- May lose value

Wells Fargo Private Client Services provides financial products through various banks and brokerage affiliates of Wells Fargo & Company. Wells Fargo Bank, N.A. and certain of its affiliates provide investment advisory, sub-advisory and/or shareholder services for the Wells Fargo Funds. The Wells Fargo Funds are sponsored and distributed by **Stephens Inc.**, Member NYSE/SIPC. Wells Fargo & Company, Wells Fargo Bank, N.A. and their affiliates are not affiliated with Stephens Inc.

An investment in a Wells Fargo money market fund is not insured or guaranteed by the Federal Deposit Insurance Corporation or any other government agency. Although Wells Fargo money market funds seek to preserve the value of your investment at \$1.00 per share, it is possible to lose money by investing in a money market fund. This letter must be accompanied or preceded by a current prospectus for the Wells Fargo Funds. If you have not received a Fund Prospectus with this mailing please call 1-877-404-7075.

